The Solicitors' Journal
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All letters intended for publication must be authenticated by the name of the writer.

Notice.

A Digest of all the Cases reported in the "Solicitors' Journal and Weekly Reporter" during the legal year 1906-1907, *containing references to the Law Reports, will be issued weekly, as a Supplement, during the months of August and September.*

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Cases Reported this Week.

Current Topics.

The Recommendations of the Solicitors' Practice Committee.

AS WE anticipated last week, the three concluding resolutions of the committee, intended to give effect to the pious opinions expressed in the previous resolutions, were rejected at the recent meeting, and by an overwhelming majority—we understand about ten to one of the members present voted against them. There can be little doubt that this result was mainly due to the suggestion of audit of solicitors' accounts by chartered accountants, as well as to the notion, started by the dissentient minority of the committee, that the concluding resolutions imposed degrading obligations derogatory to the dignity of the profession—a notion which we confess we have never been able to understand. With every deference to our esteemed correspondent, whose letter will be found in another column, and to the many eminent men who think with him, we would suggest that the dignity of the profession is best consulted by an attempt to devise means for checking occurrences much more degrading and derogatory to dignity. The poll which is to be taken will shew whether the 8,000 odd members of the society agree with the views of the majority present at the meeting. Putting the resolutions *en bloc* involves the sanction of the obnoxious provision above referred to, and we apprehend that this consideration will induce a large number of members to vote for Mr. COBBETT'S amendment.

Papers for the Court.

THE QUESTION of papers for the use of the judges in the Court of Appeal came up again last week, when Lord Justice VAUGHAN WILLIAMS, as appears from the report in the *Times*, said that the practice of postponing the delivery of papers for the use of the court until the morning of the day on which the case was to be heard—we presume that this means until the morning of the day on which the case first appears in the daily cause list—or the night before, made it extremely difficult for the court to settle the list from day to day. It was often necessary to make a longer list than was practicable, because of the doubt as to which appeals

were operative and ready to be heard; and that acted unfairly to litigants. The Lord Justice, having thus stated his grievance, went on to indicate the course which the court intended to adopt in such a case. For the future, he said, if papers were not delivered within the prescribed time, no costs would be allowed in respect of the delivery of those papers—that was to say, that item would come out of the solicitor's bill of costs altogether. It had previously been laid down that where no papers had been delivered for the use of the court the appeal would be adjourned, and the solicitor in default would be ordered to pay the costs of the day (see *ante*, p. 459). The above remarks of Lord Justice VAUGHAN WILLIAMS refer to a case where the papers have been delivered, but not within the prescribed time. The "prescribed time" probably means "at least one week before the appeal is likely to appear in the Daily Court Paper," as specified in the "Notice to Solicitors" of the 21st of November, 1881, issued from the Court of Appeal at Lincoln's-inn (see upon this matter the Yearly Practice for 1907, p. 744). Of course this limit of one week cannot apply to appeals, such as some interlocutory appeals, which come into the paper within a few days after the order appealed from.

Depriving a Successful Defendant of Costs.

IN THE *Times* of Saturday last there is a report of a case—*Mew* v. *Windust*—in which Mr. Justice PHILLIMORE, who tried the action without a jury, deprived the defendant of costs upon the ground, as stated, that the transaction was in the nature of a bet, and, the defendant having set up the Gaming Acts as a defence, the plaintiff could not recover. However, Mr. Justice PHILLIMORE, "to mark his sense of the defendant's conduct," deprived him of costs. We think that the learned judge, in doing so, was acting contrary to the spirit of the decision of the Court of Appeal in *Granville & Co.* v. *Firth* (72 L. J. K. B. 152, 19 Times L. R. 213). In this latter case the defendant successfully pleaded the Gaming Acts, but Mr. Justice RIDLEY, who tried the case with a jury, deprived him of costs. The Court of Appeal held that the mere fact that the defendant pleaded the Gaming Acts was not "good cause" within ord. 65, r. 1, for depriving him of costs; Lord HALSBURY saying that "to say that the Acts should not be pleaded looks like a reflection on the Legislature." There was no jury in the case before Mr. Justice PHILLIMORE, and so ord. 65, r. 1, did not apply; but the spirit of the decision, and the observation of Lord HALSBURY, are just as applicable in the one case as in the other. It is a pity that a judge in a common law action should not allow costs to follow the event in all cases, unless the circumstances are so special as to constitute "good cause" if the action were tried with a jury; otherwise an element of great uncertainty is introduced into the administration of the law—a thing which is to be avoided above all things. Surely it seems rather strange on the part of a judge to deprive a successful defendant of costs because he sets up an Act of Parliament as a defence to a claim.

Income Tax on Easter Offerings.

THE LANGUAGE of the Income Tax Act, 1842, has been found by the Court of Appeal in *Cooper* v. *Blakiston* (reported elsewhere) to be too wide to admit of exempting clergymen from payment of income tax on Easter offerings, and an appreciable source of revenue is thus made available for the Chancellor of the Exchequer. Under the rules made applicable by section 146 to the collection of the tax under Schedule E—that is, the tax upon incomes arising from offices—the assessment extends to "all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such offices." The sole question, therefore, is whether Easter offerings are merely personal gifts to the clergyman, in which case they would not be assessable, or whether they are perquisites or profits accruing by reason of his office. *Primâ facie* the answer seems clear enough. Apart from the office there would be no Easter offerings, and therefore they are profits accruing by reason of the office. But this principle, as MOULTON, L.J., intimated, might easily be carried too far. In practice it would make a clergyman assessable to income tax upon every gift he might receive from a parishioner. "It would," said the learned Lord Justice, "be going too far to say that wherever an incumbent was established as such people could not make him gifts without their being assessable as part of his income." A wealthy parishioner, finding the clergyman inadequately provided for, might make, and the clergyman might accept, a pecuniary gift which the donor would not think of making in the case of another neighbour equally needy and deserving. Undoubtedly the office attracts the gift, but it is not within the meaning of the decision of the Court of Appeal that such a gift shall be assessable. Apparently there must be an element of organization or regularity in the gift to bring it within the expression "perquisites or profits accruing by reason of" the office. Easter offerings contain this element in a marked degree. They are looked upon as a definite means of increasing the remuneration of the clergyman; they are given, to a large extent, at collections made in the building where he exercises his office; and in the ordinary course they are received by the churchwardens and by them transmitted to the clergyman. All these features distinguish them from casual gifts which the clergyman may treat as personal, even though, but for his office, he would not receive them. Easter offerings must for income tax purposes be regarded as perquisites of office, and parishioners will in future know that in contributing to the needs of the clergy they are contributing also in a smaller degree to the necessities of the State.

Creation of Trust by Customer of Bank.

THE CASE of *O'Flaherty* v. *Browne* (Ir. Rep. 1907, 2 K. B. D. 416) is a curious one as to the creation of a trust. The Rev. MAURICE O'FLAHERTY, who had been for a number of years a parish priest in the county of Kerry, was a customer of the National Bank, and kept his account at their branch at Killarney. On the 15th of June, 1905, he lodged a sum of £60 for masses on deposit in the bank. The deposit receipt was in the form "Received from the parish priest of Barraduff the sum of £60, for masses, to be accounted for at our office here." On the same day he lodged, on deposit receipt in the same bank in a similar form, a sum of £50 for the parish priest of Barraduff for repairs to a church. On the same day he lodged two sums of £385, each in the joint names of himself and his two nieces. This was in consequence of his desire not to make a will. Two days afterwards, he drew out the £50 lodged on deposit receipt for repairs to the church and placed the amount to the credit of his current account. Three months afterwards, he lodged a sum of £100 on deposit receipt in the same bank for repairs and building for the church. This £100 was made up by taking £50 from each of the deposit receipts in favour of the nieces. He died shortly afterwards. It was held by the Court of Appeal, reversing the decision of the King's Bench Division, that as the money on deposit receipt remained in the possession and control of the Rev. M. O'FLAHERTY during his life, the relationship between him and the bank was that of debtor and creditor, and that a valid trust had not been created. The decision of the Court of Appeal proceeded upon the ground that the reverend gentleman retained the power of dealing with the money included in the deposit receipts so long as he lived; and that the transaction was, in effect, an attempt to make a nuncupative testamentary disposition, which was, of course, inoperative. The case was eminently one in which authorities are of little assistance, and the inference drawn by the court appears to us to be irresistible.

Company Law of the Empire.

IT IS a step towards the very distant goal of uniformity in law throughout the Empire that the extraordinary number of statutes in existence on the one subject of company law should have been made public in a parliamentary blue-book. With a view to carrying out the resolution of the Imperial Conference affirming the desirability of greater uniformity in company law, the return prepared by the Board of Trade has now been published in a separate paper, and it is to be hoped that when the seventeen or eighteen Acts which now, or shortly will, contain the statute law of the United Kingdom on companies, are consolidated, the colonial legislatures will follow suit and each consolidate its own Acts on the subject. But more than this is required, and more could readily be done. The Provincial Acts of Canada on this subject could very well be superseded by a single Dominion statute, and in the same way the State Acts of Australia might be superseded by a single Commonwealth statute, as has recently been done in

the case of patent law and copyright law. With South Africa federated, and the various South African Companies Acts similarly rolled into one, the whole statute law of the Empire on companies could be comprised in a volume of moderate size. And there is no reason why the same unifying method should not be pursued with respect to other branches of commercial law—for example, with respect to the law of negotiable instruments. The variety of legislation with respect to negotiable instruments is so much less than in the case of companies that if a return were made by the Board of Trade, similar to that now issued, dealing with the various Bills of Exchange Acts, there is a strong probability of the necessary unifying legislation being carried out by the oversea territories without more ado. The only omission of importance in the present return of the Board of Trade on company law seems to be with reference to the newly formed province of Saskatchewan. This and Alberta no longer form part of the North-West Territories, and at least one amending Companies Act has been passed in Saskatchewan (1906, No. 31).

Attendance of Creditors in Chambers.

THE JUDGMENT of PARKER, J., in *Re Schwabacher* (1907, 1 Ch. 719) contains an important statement of the principles regulating the right of creditors to attend the proceedings at chambers in a creditors' administration action. In general it is only the executor or administrator who is entitled to appear when claims are made by creditors, even the plaintiff himself being excluded, and provision to this effect is made by R. S. C. ord. 16, r. 47; but under that rule the judge may give liberty to any other party to the cause to appear, either in addition to or in the place of the executor or administrator, upon such terms as to costs or otherwise as he shall think fit. And the rules make further provision for the attendance in chambers of persons who are parties to the action or who have been served with notice of the judgment. There appears, however, to be no specific rule with regard to the attendance of creditors who are not parties and have not been served with notice of the judgment, although they may have a strong interest in disputing other claims against the estate, an interest which has been recognized as giving them a *locus standi*. "Every creditor," said COTTENHAM, L.C., in *Owens* v. *Dickenson* (Cr. & Ph., p. 56) "has a right to question the claim of every other because it may interfere with his own." Similarly in bankruptcy, if a creditor disapproves of the admission of a claim by the trustee, he is entitled to apply to the court to have the claim expunged: *Ex parte Merriman* (25 Ch. D. 144). Accordingly PARKER, J., held that, while there was no specific rule under which a creditor who was not a party to the administration action could have leave to attend the proceedings, yet there was jurisdiction to grant him leave under the general discretion and control which the judge has over an administration action attached to his chambers. The leave so granted, however, will not be a general leave to attend all the proceedings in chambers. Even though the applicant is willing to pay all the additional costs thereby incurred, yet the burden of the proceedings would be materially increased. But a creditor is entitled at his own expense to be supplied with particulars of the claims made in chambers and copies of the affidavits relating to them, and then, if he wishes to contest any particular claim and finds that it will not be otherwise disputed, he can apply for leave to appear upon the adjudication of that particular claim. Accordingly in *Re Schwabacher* the creditor's application for general leave to attend, accompanied by an offer to pay all the additional costs thereby caused, was refused, but without prejudice to any future application to appear on any particular occasion for the purpose of disputing another creditor's debt.

The Amendment of Legal Procedure.

THE DISCUSSION in the House of Commons which followed the motion for the appointment of an additional judge of the King's Bench Division has led to much correspondence in the newspapers on the delay in the trial of causes, and various suggestions have been made, including the consolidation of the business on the circuits, a shortening of the Long Vacation, and a diminution in the number of cases selected for trial before judges of the High Court. There is no novelty in these complaints of delay and proposals for reform. In a pamphlet "By An Attorney," published in 1707, we find "proposals to Parliament for remedying the great charge and delay of suits at law and equity." These proposals are, first, that every puisne judge should have a salary of £3,000 per annum; the Chief Justice a proportionate sum and no other fee, perquisite, or pension; and "let them also put in all officers under them gratis." The writer also proposes that certain officers should be abolished. The six clerks in Chancery, who have each £1,000 per annum for which they do no service, except now and then read some pleadings, and never attend to do that but in Westminster Hall, though great part of the Chancery business is transacted elsewhere. The prothonotaries, whose business is now done by the attorneys who charge their clients for doing it, though the prothonotaries' fees are still paid. The philazers, who do nothing and receive great sums." It is not easy to see how the abolition of judges' pensions would promote the dispatch of business. The judge, without this refuge, would be tempted to cling to the bench long after his powers had been weakened by advancing years. We are astonished that anyone, even so far back as the reign of Queen ANNE, should believe it possible that a judge should make himself responsible for the salaries of his officers. The tendency of late years has been, as far as possible, to relieve the judge from the necessary expenses of his office, as is illustrated by the payment which he receives for his attendances on circuit. Six clerks, prothonotaries, and philazers have long disappeared, and we can only hope that they did not deserve the censures of the learned pamphleteer.

The Revision of Sentences upon Criminals.

IN AN article by Mr. MEAD, the police magistrate, in the *Nineteenth Century* the author observes that the proposal that a Court of Criminal Appeal should revise sentences has influential support, and there is so much misconception in the public mind as to the principles which should regulate punishment that education by the judgments of the Court of Appeal would be salutary; that there is even difference of opinion among judges and recorders on this subject, and that although punishment must chiefly depend upon the particular circumstances in each case, yet there is scope to a certain extent for binding decisions upon leading principles to check unfounded appeals on the ground of severity. The observations of an experienced magistrate upon this important subject are entitled to respectful consideration, but we must confess that we have little hope that any rule will ever be laid down in a Court of Appeal which will ensure anything like uniformity in the term of imprisonment or punishment to be awarded for offences the circumstances of which have *primâ facie* a strong resemblance to each other. It is right and proper that the judge who awards punishment should be entrusted with a discretion which will be regulated by his own observation and experience, by the infinite variety of the cases tried before him, and by the recent history of crime in the particular district in which he has to exercise his jurisdiction. But it is practically impossible that judges should be in complete accord as to the expediency of a heavier or lighter punishment in a particular case. One has only to refer to our law reports to be informed that the most learned and experienced of our judges, when dealing with civil cases, occasionally disagree as to the law, and still more often as to the inference from complicated facts. Can it be supposed that they will be more likely to accept the opinions of their colleagues when they take their turn in the Crown Court? It may well be that in exceptional cases a Court of Appeal should be allowed to vary the punishment which has been imposed by the judge who has presided at the trial of the offender. But we cannot think that any attempt to support the decision of the court by laying down a general rule or principle would be attended with much success.

Evidence of Death Without Issue.

THAT, although there is, under certain circumstances, a presumption of law as to the fact of the death of an absentee, there is none either way as to his death without issue, has been conveniently pointed out by KEKEWICH, J., in the recent case of *Jackson* v. *Ward* (W. N. 1907, p. 168). The fact of death itself

has been called the most certain and non-contingent of all facts, and it is for this reason that, if there is a gift over by will upon death *simpliciter* treated as a contingent event, as distinguished from death when coupled with a contingency, the gift over is held to refer, not to death at any time, but only to death in the lifetime of the testator himself. There is also the well-known presumption in English law that a person who has not been heard of for a period of seven years is dead, but there is not any presumption of such person having been dead at any precise time during that period, and a case depending on his having been alive or dead at any particular time during the period must be proved affirmatively. The presumption under Scotch law is somewhat more convenient, as the rule there is that "where there is no sufficient evidence that an absentee died at any definite date, he shall be presumed to have died exactly seven years after the date on which he was last sworn to be alive." In certain circumstances, too, in the Probate Division, on an application for a grant of administration to the estate of an absentee, leave will be given to the applicant, for the purpose of obtaining the grant, to make oath that the absentee died "on or after" the date at which the evidence shews that he was last heard of, notwithstanding that in the particular case such date is well within the period of seven years prior to the application. The court has also held (*Re Westbrook's Trusts*, W. N. 1873, p. 167), in the case of a man who had not been heard of for seven years, and who when last heard of was unmarried, that, as nothing appeared to have been heard of his marriage, it must be presumed that at the expiration of the seven years he was dead and had not left any issue; and a like presumption seems to have been made in *Re Hanby* (23 W. R. 427) and in *Re Webb* (Ir. Rep. 5 Eq. 235), where there was not any strict evidence, but only a statement of belief by a relative, as to the absentee being a bachelor. "What other evidence could an applicant be expected to produce that a person was not married than that none of the family had ever heard that he was?" per Lord ELLENBOROUGH, C.J., in *Re Banning* (15 East 293). On the authority of *Jackson* v. *Ward* (*suprà*) the rule would now appear to be that the fact of death without issue must be proved, and that there is not any presumption either way. Conclusive evidence is seldom forthcoming, but there must be some evidence upon which a judge may properly act. It is not really a case of presumption at all, but of sufficient proof. There were in the case before KEKEWICH, J., letters from the absentee alluding in affectionate terms to his attachment to a named lady whom he wished to marry. These the learned judge considered to be clear evidence that the absentee was not then married to anyone else; and, subject to the production of an affidavit that the absentee was not married when he left England, and having regard to the fact that such letters were the only evidence as to his subsequent life and condition, and were dated more than seven years ago, his lordship held that the estate then under administration ought to be distributed on the footing that the absentee was dead at the expiration of such seven years, and that he died a bachelor.

Destroying or Damaging Works of Art in Museums.

GREAT indignation has been excited in Paris by the recent attempt to destroy a painting in the Louvre; a well-known picture by POUSSIN, "The Deluge," having been lacerated in eight places by a man belonging to the class of the "unemployed," and with no other motive for his offence than that of obtaining vengeance upon his country, which he held to be responsible for his misfortunes. But we cannot agree with a writer in one of the daily papers, who observes with some complacency that it is only in Paris that we should expect that so nefarious an act would be committed. The Malicious Damages Act, 1861, s. 39, which enacts that whosoever should unlawfully and maliciously destroy or damage any book, manuscript, picture, print, statue, bust, or vase, or any other article or thing kept for the purposes of art, science, or literature in any museum, gallery, cabinet, library, or other repository open for the admission of the public, shall be liable upon conviction to be imprisoned for any term not exceeding six months with or without hard labour, and if a male under the age of sixteen years, with or without whipping, was framed from an Act which was passed in 1845 in consequence of the wilful destruction of the Portland Vase in the British Museum. And we believe that it is the opinion of the custodians of our principal museums that it is only by constant vigilance that they are able to prevent the commission of a number of offences which might be brought within the meaning of this Act.

Evading Service of Subpœna.

THE AMERICAN newspapers, who appear to regard the sayings and doings of their wealthiest citizens with extraordinary interest, have recently discussed at great length the difficulties attending the service of process upon Mr. J. D. ROCKEFELLER, known throughout the great republic as "The Oil King." It appears that the judge having jurisdiction in Chicago had issued a *subpœna* requiring this magnate, or some other officer of the Standard Oil Co., to attend the court for the purpose of giving information respecting the financial holdings of the New Jersey and Indiana Corporation. It is necessary in the United States, as it is in this country, that a *subpœna* shall be served by delivering a copy of the writ to the witness, but the difficulty of discovering Mr. ROCKEFELLER was almost insuperable. The case is certainly an illustration of the inconvenience caused by the enormous territories and varying jurisdictions of the different States of the great republic. It would be impossible that in the United Kingdom there should be any great difficulty in serving a *subpœna* upon any one in as prominent a position as Mr. ROCKEFELLER, nor is it likely that any attempt would be made to conceal his address. It is not always easy to serve a writ of summons upon a defendant, and substituted service is occasionally necessary, but the books of practice have little or nothing to tell us of the course to be pursued when a witness evades service of a *subpœna*.

Liability of Executors Under the Workmen's Compensation Act.

THE WORKMEN'S Compensation Act, 1906, is not likely to be regarded with much favour by employers, and this dissatisfaction will probably be shared by their executors. An executor may find himself liable to make a weekly payment during the incapacity of a workman, and he can only escape from the trouble and annoyance connected with these payments by appropriating a fund to their payment. There may be some difficulty in ascertaining the amount of this fund, and for any future deficiency in the amount the executor runs the risk of being made liable. It is true that this liability may be covered by insurance, but there are persons of so fidgety a disposition as not to regard insurance as a complete indemnity.

The Legal Validity, as Contracts, of Options to Purchase Not Limited to the Period Allowed by the Rule Against Perpetuities.

(*A Criticism of the Decision in* Worthing Corporation *v.* Heather, 1906, 2 *Ch.* 532.)

I.

IN a former article (42 SOLICITORS' JOURNAL 650) the writer expressed the view that, since the decision of the Court of Appeal in the case of *London and South-Western Railway Co.* v. *Gomm* (20 Ch. D. 562), it was the better opinion that a contract, giving an option to purchase land at some future time, not limited so as to fall within the period allowed by the rule against perpetuities, was altogether void, as being opposed to the policy of the law prohibiting all devices which tend to create a perpetuity. It was decided, however, in the case of *Worthing Corporation* v. *Heather* (1906, 2 Ch. 532), that, although such a contract is not specifically enforceable in equity, it is not invalid at law, and damages may be recovered for a breach thereof. The writer is informed that an appeal was entered against this decision; but the case was compromised, and the

appeal withdrawn in consequence. It is thought, therefore, that some further discussion of the question raised will be acceptable.

In that case Mrs. HEATHER, in the year 1878, demised some land to the Worthing Local Board of Health for thirty years from the 29th of September, 1876, at a yearly rent; and the lease contained a proviso whereby it was agreed that, in case the board, their successors or assigns, should be desirous at any time during the said term to purchase the fee simple of the premises at the sum of £1,325, and of such desire should give to the lessor, her heirs or assigns, six calendar months' previous notice in writing expiring at the end of any half-year of the said term, then the lessor, her heirs or assigns, would deliver to the board, their successors or assigns, a copy of the abstract of title, which was delivered to the lessor on the occasion of her purchase of the premises, and would on payment by the board, their successors or assigns, of the said sum of £1,325, with interest thereon at £5 per cent. per annum, from the expiration of such notice until payment, and of all rent then accrued, execute a proper conveyance of the premises and the inheritance thereof in fee simple unto the board, their successors or assigns, or as they should direct.

In 1890 the plaintiffs were incorporated by Royal Charter, and succeeded, under section 310 of the Public Health Act, 1875, to all the property of the board. Mrs. HEATHER died in 1902, having by her will devised all her real and residuary personal estate to two persons in equal shares, and appointed two other persons her executors. In 1905 the plaintiffs served on the devisees notice of their desire to exercise the option of purchase given by the lease. The devisees declined to comply with the notice, alleging that the option was void. The corporation then brought the action against the devisees and the surviving executor for specific performance of the agreement to sell contained in the lease, and alternatively for damages for breach of this agreement. It was admitted, however, that after the decisions in *London and South-Western Railway Co.* v. *Gomm* (20 Ch. D. 562) and in *Woodall* v. *Clifton* (1905, 2 Ch. 257) the plaintiffs could not maintain their claim to have an order for the specific performance of the contract. But as regards the claim for damages, WARRINGTON, J., decided in the plaintiffs' favour, and directed an inquiry as to the damages, and that in default of admission of assets there must be the usual decree for administration of Mrs. HEATHER'S real and personal estate.

The reasons on which the learned judge based his decision appear to be these: (1) That there was nothing illegal in performing the contract, if the lessor chose to give effect to it. What alone was illegal was the limitation of the land to take effect at a period too remote. (2) That it was only by virtue of the equitable relief accorded in enforcing the specific performance of contracts to sell land, and the equitable doctrine that contracts capable of being enforced specifically are to be treated for most purposes as actually performed, that any limitation of the land in question was created; so that if the contract was not specifically enforceable, there was in effect no limitation of the land at all. And that, as there was no illegal *limitation*, the contract was entirely free from illegality at common law. (3) That at common law the lessor is not compelled actually to carry out the contract, since he can only be made to pay damages for not performing it; the lessee and his representatives have no means, if they are debarred from specific relief in equity and left to pursue their remedies at common law, of getting the fee simple of the land, either from the lessor, or from his heir or devisee; consequently, the contract, as such, cannot contravene the rule against perpetuities. And (4) that the rule against perpetuities does not apply to contracts.

It is respectfully submitted that these reasons are unsatisfactory, and that the correctness of the learned judge's decision is open to question.

As to the first of his reasons, it may be answered that, to prove that an agreement may lawfully be performed is not sufficient to establish its legal validity. A contract, which it is perfectly legal to carry out, if the contractor choose, may nevertheless be void at law for infringing some rule of public policy. Thus contracts in unreasonable restraint of trade or in general restraint of marriage are altogether void; but there would be nothing unlawful in voluntarily performing them. In such cases the law does not prohibit the performance of the act agreed upon, but will not suffer that the contracting party shall be put under any legal constraint to do it.

As to the second and third reasons, it must be admitted that a contract giving an option of purchase does not at common law create an actual limitation affecting the land, and also (as the learned judge remarked) that the rule against perpetuities is a rule regulating limitations of property and not contracts. But it is submitted that the contract should have been held to be void at law, not because it broke the rule against perpetuities, but because it infringed the policy of the law with respect to the imposition of restraints on the exercise of the right of alienation incident to ownership.

It is maintained that, if we regard the *reason* for the rule against perpetuities, we find that it is founded on a general principle of legal policy, by which the judges have ever been guided, that no contrivance shall be valid which tends to create a perpetuity—that is, to tie up land or personalty in perpetual settlement so that it shall remain for ever out of reach of the exercise of the power of alienation annexed to ownership; see *Mary Portington's case* (10 Rep. 35*b*, 42*b*), *Duke of Norfolk's case* (3 Ch. Ca. 1, 36, 37, 48-51), *Stanley* v. *Leigh* (2 P. W. 686, 688), *Stephens* v. *Stephens* (Ca. t. Talb. 228, 232), *Thellusson* v. *Woodford* (4 Ves. 227, 314, 11 Ves. 112, 133, 134, 146), *Cadell* v. *Palmer* (1 Cl. & Fin. 372, 412, 416). The common law regarded all estates or interests to arise on the happening of a contingency at some future time (whether created by way of contingent remainder, executory devise, or shifting use) as being, not true proprietary rights, but merely *possibilities* of property (see *Jones* v. *Roe*, 3 T. R. 88); and it considered that the creation of such interests without limit would be in restraint of alienation by the true *owners* of the land or property affected—namely, the person or persons entitled thereto for *vested* estates or interests pending the happening of the event, in which the future estate or interest was to take effect: see *Marlborough* v. *Godolphin* (1 Eden 404, 415-419). It is for this reason that the law has set the limits expressed in the rule against perpetuities to the creation of executory interests. For if it were lawful so to limit such interests that they might arise upon some contingency to happen in the future at too remote a time, the real *owners* of the property dealt with would be unreasonably hampered in the exercise of their rights of alienation by the existence for too long a period of these possibilities of property outstanding, or to arise in the persons intended to take the property in the contingency specified. This being so, it is submitted that a contract tends to create a perpetuity, and so to restrain the exercise of the right of alienation annexed to ownership, not only if in equity it creates a limitation which is void for remoteness, but also if it purports to lay on the contractor a legal duty to procure such a conveyance as would, if attempted to be procured by a shifting use or executory devise, be void for remoteness. And it is further respectfully submitted that WARRINGTON, J., was wrong in holding that such a legal duty may be disregarded because the law does not precisely constrain the contractor to perform it *in specie*, but only exacts damages if he do not perform it. It is contended that the law of England lays upon every contractor a legal duty to do the very thing which he has undertaken, and not merely to pay damages for not doing it. To fail to keep a contract is an unlawful act, a trespass in the wide sense of the word; and that is why the law visits a breach of contract with the payment of damages (Bac. Abr. Damages, Trespass). Besides this, if the law did not consider that the contractor undertakes to do the very thing he has promised, how could agreements to do an unlawful act, as to commit a fraud, be *ipso facto* void, as they undoubtedly are? And how could agreements in unreasonable restraint of trade be void, not only in equity, so as to prevent their being enforced by injunction, but also at law, so as to prevent damages from being recovered thereunder? Indeed, in these instances, the common law so completely grasped the idea, that the nature of the act to be done, whether lawful or not, is the true test of the

validity of a contract, that it considered that bonds conditioned to be void on the performance of unlawful acts were altogether void *ab initio*; Shepp. Touch. 371, 372. And this is equally the case, in modern law, whether the act contemplated were *malum in se* or *malum prohibitum*, and whether the law actually prohibits the performance of the act or merely will not suffer a man to be constrained to do it: *Mitchel* v. *Reynolds* (1 P. W. 181, 189 *sq.*), *Cannan* v. *Bryce* (3 B. & A. 179, 183, 185); and see Pollock on Contracts (7th ed.), pp. 274, 275, 357, 435. The fact that the duty undertaken by a contract is a thing distinct from the liability to pay damages for breach of the duty is also shewn by the cases in which the law recognises the *obligation* created by a contract as still subsisting, although the remedy in damages has been barred by the Statute of Limitations: see *Courtenay* v. *Williams* (3 Hare 539, 551 *sq.*), *London and Midland Bank* v. *Mitchell* (1899, 2 Ch. 161, 168), *Re Lloyd* (1903, 1 Ch. 385, 401), Wms. V. & P. 943, 944.

It must be admitted, however, that in order to maintain that a contract to convey land in a contingency to arise at some future time, beyond the limits of the rule against perpetuities, imposes an unreasonable restraint on alienation, and is therefore void, it is first necessary to establish the proposition that contracts in general or unreasonable restraint of alienation are void in law. Let us examine the authorities upon this point.

In the first place, it is unquestionably settled that all conditions and limitations over, which are in general restraint of alienation, are absolutely void; so that if lands or goods be given to a man on condition that he and his heirs, or he and his personal representatives, shall never alien them, the condition is void: Litt., s. 360; Co. Litt. 223*a*; *Bradley* v. *Peixoto* (3 Ves. jun. 324), *Ross* v. *Ross* (1 J. & W. 154), *Ware* v. *Cann* (10 B. & C. 433), *Re Rosher* (26 Ch. D. 801), *Re Dugdale* (38 Ch. D. 176), *Re Elliot* (1896, 2 Ch. 353). With regard to *contracts* not to alien, it is stated in Co. Litt. 206*b* that, if a "feoffee be bound in a bond that he or his heirs shall not alien, this is good, for he may notwithstanding alien if he will forfeit his bond that he himself has made. But it may be objected, first, that if this statement be accepted as literally correct, it does not warrant the conclusion that a contract in general or unreasonable restraint of alienation is valid. Lord COKE says that alienation by the feoffee *himself* will be a forfeiture of the bond; his opinion goes no further than that the bond is valid as regards the restraint on alienation by the feoffee personally; he says nothing as to the effect of alienation by the feoffee's heir. And it is submitted that if at the present day such a bond be indeed valid, that is only because a contract may well be made in *partial* restraint of alienation, and the contract is severable; so that the bond may be good as regards alienation by the obligor himself. But it is contended that the bond would not be effectual to create any legal liability on alienation by the obligor's heirs; for, according to modern authority, a bond by the tenant in fee simple of land that he and his heirs will never alien it, must subject him and his heirs to a legal constraint, which is against the policy of the law. Secondly, the learned compiler of Smith's Leading Cases doubted the correctness of Lord COKE's statement on the ground that "if a general restraint of alienation be, as it unquestionably is, contrary to public policy, there is no more reason for supporting a bond made to enforce it than for supporting a bond made in general restraint of trade": 1 Smith L. C. (2nd ed.) 185, (11th ed.) 435. This reason appears to the writer to be good. Lord COKE's opinion seems to be based on the idea that the gist of the contract is the promise to pay money in case of non-performance of the act contemplated; but it has been shown that the law has rejected this notion, and holds that a contractor is under a duty to do the very thing which he has agreed to perform, and that bonds given to secure the performance of some act, which is against the policy of the law, stand on the same footing exactly as direct covenants or contracts to do the act.

Both principle and authority appear to be in favour of Mr. SMITH's contention. How does such a bond as Lord COKE mentions differ in principle from a *condition* that if the grantee of land alien, he shall pay a sum of money to the grantor or his nominee? In *Bragg and Tanner's case* (19 Jac. 1, cited Shep. Touch. 130) it was held by Justices DODRIDGE and CHAMBERLAIN that, if a feoffment be on condition that if the feoffee alien he shall pay £10 to the feoffor, this is a good condition; but the Chief Justice and HOUGHTON, J., held the contrary, *for then this shall be a circumvention of the law.* In our own times, the latter opinion has prevailed. It was preferred to that of DODRIDGE and CHAMBERLAIN by the Irish Court of Queen's Bench in *Billing* v. *Welch* (1871, I. R. 6 C. L. 88, 201). In that case, by an Indenture executed under the provisions of the Renewable Leasehold Conversion Act, 1849 (12 & 13 Vict. c. 105), a grant of land had been made to A. and his heirs at a yearly fee farm rent, and the grantee thereby covenanted that he, his heirs and assigns, would not at any time thereafter alien, sell, or assign over his or their interest in the premises to any person or persons whomsoever, other than to his or their child or children, without the consent in writing of the grantor, his heirs or assigns, and that if the grantee, his heirs or assigns, should make such alienation without such consent, then he and they would pay an additional yearly rent to the grantor, his heirs and assigns. The action was brought upon the covenant to pay this increased rent, an alienation having been made contrary to the terms of the agreement. The court held that the covenant was void as being in general restraint of alienation; and they considered that the covenant would certainly be void if contained in an ordinary grant in fee simple, and that it was therefore equally void when inserted in a fee simple grant under the Renewable Leasehold Conversion Act. In this respect they followed the decision in *Re Quin* (1858, 8 Ir. Ch. 578), where it was held that a covenant prohibiting alienation by the grantee, his heirs or assigns, without the consent of the grantor, his heirs or assigns, was not a proper covenant to be inserted in a fee farm grant to be made under the above-mentioned Act, notwithstanding that a similar covenant had been contained in the renewable lease proposed to be converted into freehold under the Act; because such a covenant would be in restraint of alienation and repugnant to the fee simple estate intended to be conferred by the grant. The judgment of the Chief Justice and HOUGHTON, J., in *Bragg and Tanner's case* was also followed by PEARSON, J., in *Re Rosher* (26 Ch. D. 801, 810, 811), where a *condition* giving an option of purchase was held to be void as in restraint of alienation, though it was limited to arise within a life in being. In that case there was a devise of land to A. in fee, provided that if A., his heirs or assigns, should desire to sell it in the lifetime of the testator's widow, she should have the option to purchase it for £3,000, and it should first be offered to her at that price accordingly. This proviso was held to be void. And in *Re Elliot* (1896, 2 Ch. 353) a testator gave his plantations in Assam to A. with the direction that on any sale of them by A., A. should pay out of the proceeds of sale £1,000 to B. and £500 to C. These directions were held to be void as being in restraint of alienation and repugnant to the gift. The Irish cases above cited are express authorities that *covenants* in general restraint of alienation are void; and in *Re Rosher* at least their principle was approved: see 26 Ch. D. 810, 811, 819, 820. T. CYPRIAN WILLIAMS.

(To be continued.)

Reviews.

Books of the Week.

Employers' Liability to Their Servants at Common Law and Under the Employers' Liability Act, 1880, and the Workmen's Compensation Act, 1906. By C. Y. C DAWBARN, M.A., Barrister-at-Law. Third Edition. By the Author. With Notes on the Canadian Law. By A. C. FORSTER BOULTON, M.P., Barrister-at-Law. Sweet & Maxwell (Limited).

The Law Affecting Foreigners in Egypt, as the Result of the Capitulations, with an Account of Their Origin and Development. By JAMES HARRY SCOTT, B.A., LL.M., Advocate. Edinburgh: William Green & Sons.

The German Law relating to the Carriage of Goods by Sea. By Dr. ALFRED SIEVEKING, Lawyer in Hamburg. Stevens & Sons (Limited).

The Students' Guide to the Principles of Equity. By CHARLES THWAITES, Solicitor. Third Edition. George Barber, Furnival Press.

The Citator: Reports of Civil and Criminal Cases decided by the House of Lords, Privy Council (on appeal from the Colonies), &c. April, 1907. M. Vencatramaya, "Citator" Publishing Office, Madras.

The Law Quarterly Review. Edited by Sir FREDERICK POLLOCK, Bart., D.C.L., LL.D. July, 1907. Stevens & Sons (Limited).

Correspondence.

The Resolutions of the Practice Committee.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—The issues raised by the motions proposed at last week's meeting are so momentous, so important to the future of the Law Society and the profession that full and adequate discussion of them is essential. There is no need for haste, and the decision of the profession should be pronounced only after ample and mature consideration.

In one respect we are all of one mind—the desire to do what is right in the interests of the profession and the public. We all lament professional wrongdoing. We feel deep indignation at confidence betrayed. It reflects shame and discredit upon us. We must do all that is practicable to prevent it. We must do all we can to secure that fit men enter the profession, that their duties to their clients are impressed upon them by this society and by the provincial law societies, which now take so active and useful a part amongst us.

We must see that defaulters are sternly and severely punished. If any preventive measures are practicable let us adopt them, if they are not humiliating and oppressive to the vast honest and loyal majority or such as would make high-minded and honourable men shrink from entering a profession the members of which were placed under such conditions; but let us be well assured of their efficacy and not adopt measures which may be useless and productive only of trouble and annoyance.

We all know the nature of the recommendations made by the committee. I will defer till later any reference to details, as we must first define clearly what it is we seek to do. I suppose the answer must be, We desire by our remedies to prevent solicitors defrauding their clients. Agreed. On whom, then, are our remedies to be imposed? The immense majority of solicitors are honest and honourable, and need no preventive measures to make them so; it must, therefore, be that very small percentage which would, but for the efficacy of those measures, defraud their clients for whose sake these restrictions are to be imposed on the entire body of honourable men. It must indeed be a strong case which calls for so widespread and drastic a remedy, and we must be well assured of its efficacy before we venture to apply it. We must, however, still further distinguish—we must eliminate from those who are to benefit by these remedies those who knowingly and purposely defraud their clients. Against wrongdoing by such persons no one will, I suppose, seriously contend that statutory declarations or accountants' certificates will provide a safeguard.

Let me give a sad and very recent instance. A trust fund was paid to the account of two trustees, one a solicitor; the other, who was going abroad, was asked by the solicitor to sign a cheque for a re-investment to which the solicitor would add his signature later. The money was drawn out and misappropriated. It is obvious the proposed preventive measures would in such a case be a mere delusion and mischievous, as suggesting a false security.

Whom then would these regulations restrain? Only those amongst the wrongdoers who are so incompetent, and whose methods and habits of business are so extraordinary, that they ignorantly and unsuspectingly misapply their clients' money. If there are such persons they should, if possible, be prevented from entering the profession, and if they do get in should be got rid of as quickly as possible. I, however, don't believe in their existence.

I think my fifty years' experience is probably greater, and has been more connected with the failures of solicitors than that of the proposers of these remedies, to whom I would refer with all respect, and to the goodness of whose motives I do full justice. Now I declare emphatically that amongst all the wrong-doing solicitors with whose failures I have been acquainted I have never known one who did not knowingly misapply his clients' moneys. I would also ask the members of the Discipline Committee if a case was ever brought before it of clients' moneys made away with in which any member formed the opinion that it took place unintentionally and in ignorance of what was being done? In my clear and deliberate judgment this disturbance, this humiliation proposed to be applied to the whole of our honourable profession, is for the sake of a non-existent or microscopic number of hopelessly incompetent persons.

Next as regards the remedies proposed: the first five resolutions are practically unobjectionable; indeed largely declare that which is obviously the duty of a solicitor. The sixth resolution is objectionable. I do not think it would be possible to keep so many separate accounts as suggested. If the Law Society after full communication, and acting in concert with the provincial law societies, should think it desirable to lay down the rule that all solicitors should keep entirely separate accounts as regards their clients' money, I should endeavour to comply with it. There must, however, be many occasions on which it is practically impossible to do so; for instance, if a cheque be received which contains partly the solicitor's moneys and partly his client's moneys, to whatever account that cheque is paid there must necessarily be to some extent a mixing of the solicitor's and client's moneys. Provided two accounts do not lead to confusion and complication, I see no objection to them in large businesses, or perhaps in the majority of businesses; but we have to consider the whole body of the profession, and I should require to be satisfied (after full communication with the provincial law societies) that the course proposed is both useful and practicable as regards such general body throughout the country before I take part in imposing it upon others, although, as I have already said, I cannot conceive that a system of two accounts would prevent wrong-doing. So far as such two accounts enable cross entries, &c., to be made they might rather assist the wrongdoer.

Then as to the accountant's certificate. Many of us might desire an accountant to inspect our accounts for our own information and security; but that would be as a matter of office regulation, and certainly not because we desire to produce their certificate of our honesty to our clients. Is a solicitor to hang up in his office the annual certificate of his honesty signed by an accountant, or a copy of his statutory declaration that he is an honest man? Moreover, the accountant's certificate would be wholly useless, except in the unusual case of a defaulting solicitor making entries in his own books evidence against himself.

Take as instances the following: First, a sum received and not paid to a bank, or paid into the solicitor's private account at some other bank and mis-spent; or, secondly, a sum paid into the account of clients' moneys kept by the solicitor and drawn out again apparently for re-investment. How far is the accountant's investigation to proceed. Is he to follow the investments to see that the securities are in order, or to be satisfied with finding a cheque drawn? How impossible it is that an accountant's certificate should be of any real value.

Then who is to pay the cost? Some—I fear, many—solicitors find expenses heavy enough as it is. How is the accountant's investigation to be arranged in the country in small and scattered localities? Are we to place our clients' accounts and transactions under the inspection of an accountant? In London there may not be so much objection or difficulty; but I should like to be satisfied that throughout the country such a proceeding would be approved by clients and solicitors.

I consider the declaration proposed as an alternative useless and humiliating. I suppose it would have to be made by every member of a firm, whether he was or was not acquainted personally with all the details of his firm's accounts. It would be as valueless as a protection against wrongdoing as would be the accountant's certificate. They would both be misleading, and might enable some persons to claim a credit to which they were not entitled. Whilst wishing that both the Law Society and the country societies should in every way inculcate the necessity of accurate book-keeping, and urge the constant verification of accounts and separation of clients' moneys, I know no sufficient reason, certainly none arising from the small number of wrongdoers as compared with the vast majority of honest and honourable men, why such humiliating regulations should be imposed upon our profession in contradistinction to all other professional men, mercantile agents, and others through whose hands enormously larger amounts of money pass than pass through the hands of solicitors. I have known instances—I do now know current instances—of as gross misapplication of funds by stockbrokers as ever took place in our profession; but the members of the Stock Exchange are business men, and they never think of hampering their transactions by useless and harassing regulations, although they live solely by money transactions—which we do not—and the confidence of their constituents is vital to their interests.

Whilst I will heartily support any expression of opinion, any recommendations well considered, emanating from the Council with the authority of the provincial law societies, these regulations, proposed without adequate consideration and of no practical value, will, I hope, meet with no approval from the members of this society.

J. A.

Domestic Servants and Compensation.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—It was only to-day that I happened to see the paragraph in your issue of Saturday, the 29th of June ult., relative to my own

anonymous ("A. B.") opinion in *Truth*, and which opinion of mine you say I cannot surely be "*serious*" in advancing.

The opinion which I sent to *Truth* is an opinion which I arrived at upon a neutral consideration of the true interpretation of the Workmen's Compensation Act, 1906, and it is an opinion which I arrived at seriously—and which I still entertain seriously, and no ridicule can displace it, although argument might, of course.

"*Members of the employer's family dwelling in the employer's house*" is one thing, and "*members of a family*" is another thing. The Act defines (and defines exhaustively) the persons who are "*members of a family*," but the Act nowhere defines (even roughly or vaguely) the persons who are "*members of the employer's family dwelling in the employer's house.*"

You refer to a certain noble family—and ask, with derision, if the maid-servants in it are members of it! I suggest that if you were to ask these gentlewomen themselves, you would find them to say, that they had always hitherto considered themselves to be "*members*" (although inferior members or dependents) of the family; and I believe that they are perfectly right in that, according to the legal conception of a private family, and whether it be a noble family or be a gentle family.

I am not suggesting that domestics (male and female) in hotels and boarding-houses are not workmen within the Act; but I am suggesting only (and contending) that domestics (male and female) in purely private households, whether they are "*casuals*" (or temporaries) or are "*regulars*," are not within the Act.

A strong judge would, I think, so hold, and would say that the Act, if it included domestics at all, was satisfied by being referred to domestics who are employed for gain, and that there was no need to include also the domestics in purely private families who are not employed for gain at all.

It was a transparent Tory ruse, the suggestion of Harry Marks, to include domestics; and the Premier (it may be supposed) was meeting guile with guile when he so readily assented to the proposition.

But you know, of course, that on a question of the true interpretation of a statute you may not call in aid the discussions in Parliament which were contemporaneous with, or immediately precedent to, the Act: see the opinion of Pollock, C.B., in 7 Exch. 617, and of Alderson, B., in 5 Exch. 667; and Broom's Legal Maxims (7th ed., 1900), by Manisty, on pp. 516-517.

And what a relief to private families it would be if only some judge was strong enough and true enough to decide this question of construction as it should (in my opinion) be decided, and as it must, I think, eventually be decided! A. B.

July 11.

[We are certain that private families would be deeply grateful to our learned correspondent if he could find his "strong" and "true" judge and induce him to decide the question of construction in the manner indicated. But we cannot overlook the distressing consideration that a "strong" and "true" Court of Appeal would also have to be found, and we fear it is hopeless at present to find a "strong" House of Lords.—ED. *S.J.*]

Surety in Promissory Note or Bill.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—Will you or your readers kindly give me an opinion whether an action upon a promissory note can be successfully defended on the part of one of three makers of a joint and several note, on the ground of want of consideration as against him, he having really joined as surety for the others, and if it is advisable and sufficient or proper to have expressed in the note the fact of suretyship to ensure successful action?

Would a bond for payment by instalments be preferable and, if so, why? JONQUIL.

[A surety cannot set up want of consideration as a defence, if the advance has been received by his principal; though, if the fact of suretyship is known to the creditor, the surety would be released by the creditor giving time to the principal debtor. In order to shew such knowledge the surety may be expressed in the note to sign as such, though the creditor might then require the insertion of a "giving time" clause, as in *Kirkwood* v. *Carroll* (1903, 1 K. B. 531); but the fact of suretyship would not be available for any other purpose. In this respect there is no difference between a bond and a promissory note; in each the surety would, as regards the creditor, be directly liable.—ED. *S.J.*]

The last line but one of the article on "Registration of Notice of a Lease of Land Registered under the Land Transfer Acts, 1875 and 1897," *ante*, p. 603, should read, "It is also necessary to *register notice of* a mortgage by demise, &c." The words in italics unfortunately slipped out of the proof.

New Orders, &c.

High Court of Justice.

LONG VACATION, 1907.

NOTICE.

During the Vacation up to and including Saturday, the 7th of September, all applications "which may require to be immediately or promptly heard," are to be made to Mr. Justice Pickford.

COURT BUSINESS.—Mr. Justice Pickford will, until further notice, sit in the Lord Chief Justice's Court, Royal Courts of Justice, at 11 a.m. on Wednesday in every week, commencing on Wednesday, the 7th of August, for the purpose of hearing such applications of the above nature as according to the practice in the Chancery Division are usually heard in court.

No case will be placed in the judge's paper unless leave has been previously obtained, or a certificate of counsel that the case requires to be immediately or promptly heard, and stating concisely the reasons, is left with the papers.

The necessary papers, relating to every application made to the Vacation Judges (see notice below as to judges' papers), are to be left with the cause clerk in attendance, Chancery Registrars' Office, Room 136, Royal Courts of Justice, before 1 o'clock on the Monday previous to the day on which the application is intended to be made. When the cause clerk is not in attendance, they may be left at Room 136, under cover, addressed to him, and marked outside Chancery Vacation Papers, or they may be sent by post, but in either case so as to be received by the time aforesaid.

URGENT MATTERS WHEN JUDGE NOT PRESENT IN COURT OR CHAMBERS.—Application may be made *in any case of urgency*, to the judge, personally (if necessary), or by post or rail, prepaid, accompanied by the brief of counsel, office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows: "Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Office, Royal Courts of Justice, London, W.C."

On applications for injunctions, in addition to the above, a copy of the writ, and a certificate of writ issued, must also be sent.

The papers sent to the Judge will be returned to the Registrar.

The address of the Judge for the time being acting as Vacation Judge can be obtained on application at Room 136, Royal Courts of Justice.

CHANCERY CHAMBER BUSINESS.—The Chambers of Justices Warrington and Parker will be open for Vacation business on Tuesday, Wednesday, Thursday, and Friday in every week, from 10 to 2 o'clock.

KING'S BENCH CHAMBER BUSINESS.—Mr. Justice Pickford will, until further notice, sit for the disposal of King's Bench Business in Judges' Chambers on Tuesday and Thursday in every week, commencing on Tuesday, the 6th of August.

PROBATE AND DIVORCE.—Summonses will be heard by the Registrar, at the Principal Probate Registry, Somerset House, every day during the Vacation at 11.30 (Saturdays excepted). Motions will be heard by the Registrar on Wednesdays, the 7th and 21st August, 4th and 18th September, and 2nd October, at 12 30. In matters that cannot be dealt with by a Registrar, application may be made to the Vacation Judge by motion or summons.

Decrees *nisi* will be made absolute by the Vacation Judge on Wednesdays, the 14th and 28th August, the 11th and 25th September, and the 2nd October.

A summons (whether before Judge or Registrar) must be entered at the Registry, and case and papers for motion (whether before Judge or Registrar) and papers for making decrees absolute must be filed at the Registry before 2 o'clock on the preceding Friday.

JUDGE'S PAPERS FOR USE IN COURT.—CHANCERY DIVISION.—The following papers for the Vacation Judge are required to be left with the Cause Clerk in attendance at the Chancery Registrars' Office, Room 136, Royal Courts of Justice, on or before 1 o'clock on the Monday previous to the day on which the application to the Judge is intended to be made:

1. Counsel's certificate of urgency or note of special leave granted by the Judge.
2. Two copies of writ and two copies of pleadings (if any), and any other documents shewing the nature of the application.
3. Two copies of notice of motion.
4. Office copy affidavits in support, and also affidavits in answer (if any).

N.B.—Solicitors are requested when the application has been disposed of, to apply at once to the Judge's Clerk in court for the return of their papers.

CASES OF THE WEEK.

Court of Appeal.

COOPER (SURVEYOR OF TAXES) *v.* BLAKISTON. No. 1. 3rd July.

REVENUE—INCOME TAX—EASTER OFFERINGS—VICAR OF PARISH—PERQUISITES OR PROFITS OF OFFICE—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), s. 146, SCHEDULE E, RR. 1, 4.

Easter offerings given by the parishioners to the incumbent of a parish in his capacity as incumbent, held, to be "perquisites or profits accruing by reason of such office" within the meaning of the Income Tax Act, 1842, s. 146, Schedule E, r. 1, and to be assessable to income tax.

Decision of Bray, J. (ante, *p.* 114; 1907, 1 *K. B.* 336), *reversed.*

Appeal from the judgment of Bray, J., upon a case stated by the Commissioners of Inland Revenue, reported *ante*, p. 114; 1907, 1 K. B. 336. The respondent was the vicar of St. Swithun, East Grinstead, and he appealed to the Commissioners of Inland Revenue against an assessment to income tax for the year ending the 5th of April, 1906, under Schedule E of the Income Tax Acts, of a sum of money received in respect of what are known as Easter offerings. The commissioners held that the Easter offerings were not assessable, and allowed the appeal subject to a case. Easter offerings had been paid to the respondent for eight years. The greater part was collected in church on Easter Sunday, but part consisted of gifts by parishioners who were unable to attend the church on that day, and part of gifts by Nonconformists. In March, 1905, the bishop of the diocese sent a letter to the churchwardens of each parish in his diocese recommending the practice of making Easter offerings to the parochial clergy. The letter stated that it was recognized on all hands that the clergy as a body are miserably underpaid, and that was especially the case with those who held livings depending mainly for income on land and tithes, both being much depressed in value; and that in those circumstances it became the duty and the privilege of the laity to do what they could to rectify or mitigate hardship by free-will personal gifts. The letter concluded by asking that the collections in church on Easter Sunday should be devoted to the personal use of the incumbent as a personal, non-official, free-will gift. A form of announcement accompanied the letter, which stated that the collections on Easter Sunday, together with any further sums which might be sent to the churchwardens, would be handed to the vicar for his personal use as a free-will offering to him personally. The Bishop's letter and the form were printed in the parish magazine, and an announcement was made in church on Easter Sunday. Bray, J., held that the vicar was not assessable to income tax in respect of the amount so given to him as Easter offerings. The Crown appealed.

THE COURT (Lord ALVERSTONE, C.J., and FLETCHER MOULTON and BUCKLEY, L.JJ.) allowed the appeal. They held that the money was given to the vicar in his capacity as vicar, and not to him as an individual, though no doubt the personality of the vicar for the time being would affect the amount given. That being so, the cases of *Inland Revenue* v. *Strang* (15 Sc. L. R. 704) and *Herbert* v. *McQuade* (1902, 2 K. B. 631) shewed that the vicar was assessable to income tax in respect thereof, the money having come to the vicar by reason of his office within the meaning of section 146, Schedule E, r. 1, of the Income Tax Act, 1842.—COUNSEL, *Sir John Walton*, A.G., *Sir William Robson*, S.G., and *W. Finlay*; *Danckwerts*, K.C., and *Austen-Cartmell*. SOLICITORS, *Solicitor of Inland Revenue*; *Hare & Co.*

[Reported by W. F. BARRY, Barrister-at-Law.]

High Court—Chancery Division.

***Re* THE DUNRAVEN'S SETTLED ESTATES.** Kekewich, J. 11th July.

SETTLED LAND—IMPROVEMENTS—EXPENDITURE OUT OF CAPITAL—SETTLED LAND ACT, 1882 (45 & 46 VICT. c. 38), s. 25.

The expenses of providing a mansion-house with a fire hydrant and hose for protection against fire, and of rebuilding a garden wall, allowed out of capital under the Settled Land Act, 1882, s. 25. The cost of establishing a laundry at a distance from the house not allowed. If the court is satisfied that an improvement within the meaning of section 25 of the Settled Land Act, 1882, has been effected or is intended, the court will not refuse to sanction the payment out of capital by reason only that the expenditure is unusually heavy.

A tenant for life provided the mansion-house with a water supply for hydrants, together with a supply of hose, in the case of fire. He also practically rebuilt a garden wall at a large cost, the old wall having become ruinous, and established a laundry at some distance from the house. A summons was taken out to determine whether these expenses or any of them should fall upon capital.

KEKEWICH, J.—Supposing the mansion-house is sufficiently supplied with water for domestic purposes, and assuming that there is no justification for a larger expenditure of money for ordinary use, but that the supply is utterly insufficient for extinguishing a fire, and there are no means at hand for extinguishing the fire, or for the use of engines arriving from a neighbouring town; in that case could the court sanction the expenditure for the necessary machinery to carry the water from the reservoir and to fix proper hydrants and hose to bring water all over the house? The general words of the Settled Land Act, 1882, s. 25, sub-section 13, point to the conclusion that the court could sanction this expenditure. The sub-section 13 mentions "reservoirs," which are well known to be used for other than domestic or manufacturing purposes, as well as "other works for and machinery for supply and distribution of water for agricultural, manufacturing, or other purposes, or for domestic or other consumption." The words are large enough, ought I to cut them down? It would be a new construction to exclude a hydrant. It would be a decided improvement. The Act is not to be construed narrowly. If once you see that there is a decided improvement it is reasonable that the capital should bear the cost. But where are we to stop. A hydrant is no use without hose of sufficient length for the house, which is of a large size, and requires a large quantity to carry and throw the water over every part. The hose may require renewal, and in view of a possible application under sub-section 20 of section 25 of the Act as to whether this should be at the tenant for life's expense, the question should be left to the discretion of the trustees, who should not be encouraged to make trivial applications. But you must have hose for the purpose, and I think the phrase in sub-section 13 of section 25 authorizes me to sanction the expenditure as to this. His lordship also allowed the cost of the garden wall. In the course of the hearing of this part of the summons the learned judge said that he would not inquire into the amount of expenditure incurred for an improvement if the expenditure was not on the face of it or on the evidence reckless or extravagant or improperly incurred. As to the laundry, the learned judge held that it was too far away from the mansion-house, and he could not, therefore, in this case hold that it was an improvement the cost of which should be allowed out of capital.—COUNSEL, *P. O. Lawrence*, K.C., and *Charles Gurden*; *Alfred Adams*; *George Lawrence*. SOLICITORS, *Frere, Cholmeley, & Co.*; *Witham, Roskell, Munster, & Weld.*

[Reported by A. S. OPPÉ, Barrister-at-Law.]

Bankruptcy Cases.

***Re* MOLESWORTH.** C. A. No. 2. 12th July.

BANKRUPTCY—APPLICATION TO SET ASIDE BANKRUPTCY NOTICE—COUNTERCLAIM—BANKRUPTCY ACT, 1883, s. 4, SUB-SECTION 1 (g).

When a debtor applies to set aside a bankruptcy notice on the ground that he has a counterclaim which equals or exceeds the amount of the judgment on which the bankruptcy notice is founded, such counterclaim must be mutual and due in the same right—e.g., *in answer to a judgment obtained against him by executors the debtor cannot set up a claim against their testator's estate.*

Appeal from one of the registrars, who had adjourned an application to set aside a bankruptcy notice instead of dismissing the application. The debtor had brought an action in the Probate Division against the executors of his father's will which had been dismissed with costs. He had then brought an action against the executors in the Chancery Division claiming specific performance of an agreement alleged to have been made with him by his father to leave him a certain sum of money, and claiming payment of such sum out of his father's estate. The executors, shortly after the issue of the writ in the Chancery action, commenced an action against the debtor in the King's Bench Division to recover the amount of the costs awarded to them by the order of the Probate Division. The executors obtained judgment and issued a bankruptcy notice thereon. The debtor moved to set aside the bankruptcy notice upon the ground that he had, in the claim formulated in his Chancery action, a counterclaim against the judgment creditors which exceeded the amount of their claim, and which he could not have set up in the action in which they had obtained judgment. The registrar adjourned the hearing of the application *sine die* pending the hearing of the Chancery action. The judgment creditors appealed, and it was contended on their behalf that the debtor had no counterclaim which he could set up at all, for the judgment against him was for money due to the executors personally, and his alleged counterclaim was against their testator's estate: see Williams on Executors (10th ed.), at p. 1582.

COZENS-HARDY, M.R.—The debtor here is asserting a claim for damages against the testator's estate by virtue of a contract by the testator to leave him a certain amount of money by his will, and he has sued the executors. The executors, on the other hand, have an ordinary judgment for costs against the debtor based upon an order of the Probate Division. The executors' judgment is personal, they sued as individuals, whereas the debtor's claim is not against them as individuals, but is against their testator's estate. What he claims is not due from them in the same right, and I am therefore of opinion that he has no counterclaim at all, and that this appeal must be allowed, and the application to set aside the bankruptcy notice dismissed.

BARNES, P., and KENNEDY, L.J., concurred.—COUNSEL, *Frank Meller*; *Morits*. SOLICITORS, *Collyer-Bristow & Co.*, for *Stone, Sawyer, & Co.*, Tunbridge Wells; *F. G. Cardwell.*

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Solicitors' Cases.

PALMER *v.* S. Lord Alverstone, C.J. 4th July.

SOLICITOR—TRUSTEE—RECEIPT OF TRUST FUNDS FOR INVESTMENT GIVEN BY BOTH TRUSTEES—CHEQUE CASHED AND MONEY PAID BY SOLICITOR INTO HIS OWN ACCOUNT—MISAPPROPRIATION OF CLIENT'S MONEY—ALLEGED LIABILITY OF FIRM FOR WRONGFUL ACT OF PARTNER QUÂ TRUSTEE—PARTNERSHIP ACT, 1890, s. 11, SUB-SECTIONS (a), (c).

A solicitor, whose firm acted as solicitor to the trustees of a marriage settlement, was appointed a trustee of the trust, and after his appointment a sum of money

came into his hands to invest under the terms of the settlement. £600, part of this sum, it was agreed he should retain himself as a loan on the mortgage of his own house. The mortgage in fact was never executed, although he paid interest to the cestui que trust *as if it had been. After some years the solicitor got into difficulties. His house was sold, and the co-trustees brought an action against the solicitor's solvent partner, alleging that he was liable.*

Held, that the defendant was not liable for the default of his partner which caused the loss, as the loss was due to wrongful acts quâ *trustee and not* quâ *solicitor.*

Action brought by the plaintiffs to recover the sum of £600 misappropriated by one H. J. S., the brother of the defendant C. E. S. The plaintiffs were the trustees of a marriage settlement made on the 28th of October, 1884, on the marriage of A. M. Vidler and James Hodges. In 1899 the sum of £2,000 having become payable under the will of Mr. Vidler, Mrs Hodges' father, the solicitors for the estate were prepared to pay over the money. Prior to June, 1899, the trustees of the settlement were C. D. Leach and W. O. H. Palmer. H. J. S., the brother and partner of the defendant, was an intimate friend of Dr. Hodges and his wife, and the firm of S. & S. had acted as solicitors for Dr. Hodges for a period of some sixteen years. In June, 1899, the trustee C. D. Leach retired from the trust, and it was arranged that H. J. S. should be appointed trustee in his place, and on the 12th of June, 1899, H. J. S., acting for S. & S., attended at Messrs. Crowders' offices and arranged for the payment over of £2,000 to the present trustees. During the same month H. J. S., acting as a member of his firm, prepared the appointment of a new trustee and also the draft receipt for the £2,000, and received from Messrs. Crowders the draft memorandum to be indorsed on the settlement, and on the 4th of July he attended Messrs. Crowders' office in London and received a cheque for £2,000 made payable to W. O. H. Palmer and H. J. S and gave a receipt for the money to Messrs. Crowders signed by himself and Palmer, whose signature had been previously obtained as Palmer was not present when the money was paid. On his return H. J. S. obtained the indorsement of the cheque by Palmer, and having indorsed it himself, paid it into his own account. Of this £2,000, £1,400 less certain expenses were duly invested by H. J. S. in certain securities on the Stock Exchange. As regards the remaining £600, Mrs. Hodges stated that at the interview in June, 1899, H. J. S. had suggested that he would like £600 to be lent to him on mortgage of his house. She and her husband agreed to this if Palmer, the other trustee, would consent. Palmer subsequently consented, and stated in his evidence that he always understood that the £600 had been lent to H. J. S. on mortgage of his house. No mortgage was ever executed, but the interest on the money, which was supposed to be invested on mortgage, was paid to Mrs. Hodges by H. J. S. till July, 1906. In October, 1905, H. J. S. sent to Mrs. Hodges the draft of a mortgage for £600 purporting to have been executed by Palmer and S. as of the 21st of January, 1900. In November, 1905, H. J. S. called upon Mrs. Hodges and confessed that the money never had been invested in any mortgage, and that the copy mortgage sent by him was a bogus document. The house was in fact previously mortgaged to someone else, and was sold when H. J. S. got into difficulties, leaving no margin for Mrs. Hodges. The firm of S. & S. rendered to Dr. James Hodges certain bills of costs which included items amounting to about £13 6s. 2d., attending at Messrs. Crowders' office and arranging for them to pay over to the new trustees the £2,000, costs for drawing the appointment of the new trustees, the memorandum for indorsement upon the settlement, also for attending on Messrs. Crowders on the 3rd of July, 1899, and receiving payment of the £2,000. H. J. S. was not called as a witness at the trial, at the close of which judgment was reserved.

Lord ALVERSTONE, C.J., in the course of a considered judgment, after stating the facts as set out above, said that it was under these circumstances contended for the plaintiff that inasmuch as the firm undoubtedly acted as solicitors for the parties in connection with the receipt of the £2,000, H. J. S. in receiving that money acted as a solicitor and member of the firm, and that therefore the defendant partner C. E. S. was liable, the money having been improperly dealt with by H. J. S., first by paying it into his private account, and secondly by purporting to invest £600 upon mortgage. It was contended that the case fell within sub-section (*a*) or sub-section (*b*) of section 11 of the Partnership Act, 1890. The authorities cited would be found summarized and discussed in Lindley on Partnership (last ed.), pp. 181 to 192. He found as a fact that H. J. S. did receive the £2,000 in his capacity of solicitor to the trustees and as partner of the firm of S. & S. The correspondence, the charges in the bill of costs, and the steps taken by H. J. S., which had no necessary connection with his position as a trustee, placed this beyond question. If this finding was sufficient to make the defendant liable the plaintiff would be entitled to recover, but in the circumstances he thought it was not sufficient. Although H. J. S. received the money as a member of the defendant's firm, he was in fact a trustee, and the duty of the firm was to pay it over to the trustees, Palmer and H. J. S. There was no evidence that the firm ever were employed by the trustees to see to the investment of the money. On the contrary he found that Palmer consented to H. J. S., as his co-trustee, dealing with the money by investing part of it and by allowing him to have the remainder as a loan upon the security of his house, and unless the defendant was liable on the ground of the receipt of the money by H. J. S. as partner, the firm was in no way responsible for what happened to the money after it had been paid over to the trustees. The plaintiffs' counsel contended that the defendant was liable because the firm did not pay the money to a separate account. But the money was received by the trustees, Palmer and H. J. S., and it was the conduct of Palmer and his co-trustee, and not of the defendant's firm or H. J. S. as a member of it as solicitor, which caused the loss. Even assuming that the defendant was liable in respect of the neglect of duty in not opening a separate account, he thought the Statute of Limitations would be a very good answer to any cause of action framed in respect of this breach of duty or contract. Had there been evidence of any act done by the defendant or H. J. S., as his partner, after the payment of the money which prevented the fraud from being discovered until the period fixed by the Statute of Limitations had expired the case might have been different: *Moore* v. *Knight* (1891, 1 Ch. 555), *Gibbs* v. *Gill* (9 Q. B. D. 59). For these reasons judgment must be for the defendant with costs.—COUNSEL, *Ernest Pollock*, K.C., and *A. Neilson*; *Montague Shearman* and *Jason Smith*. SOLICITORS, *Crowders, Visard, Oldham, & Co.*; *Edgar Robins & Clark*, for *S. & S.*

[Reported by ERSKINE REID, Barrister-at-Law.]

Societies.

The Law Society.

ADJOURNED ANNUAL MEETING.

The newly-elected President, Mr. EDMUND KELL BLYTH (London) presided, on Friday, the 12th inst., at the adjourned annual meeting, which was held at the Society's Hall, Chancery-lane. There was a record attendance, even the galleries being crowded. Among those present were Mr. James Samuel Beale (vice-president), Mr. Henry Attlee, Mr. Charles Mylne Barker, Mr. Thomas William Bischoff, Mr. Ebenezer John Bristow, Mr. John Wreford Budd, Mr. Robert Ellett (Cirencester), Mr. William Francis Fladgate, Mr. Edward Henry Fraser (Nottingham), Mr. Samuel Garrett, Mr. William Edward Gillett, Mr. Henry Edward Gribble, Sir John Edward Gray Hill (Liverpool), Sir John Hollams, Mr. William John Humfrys (Hereford), Mr. Henry James Johnson, Mr. William George King, Mr. Henry Manisty, Mr. Frederic Parker Morrell (Oxford), Mr. Richard Pennington, Mr. Thomas Rawle, Sir Albert Kaye Rollit, B.A., LL.D., D.C.L., Mr. Charles Leopold Samson, Mr. Richard Stephens Taylor, Mr. Walter Trower, Mr. Edward Francis Turner, Mr. William Melmoth Walters, Mr. Arthur Wightman (Sheffield), and Mr. William Howard Winterbotham, members of the Council; Mr. Alfred Howard Burgess (Leicester), Mr. John Cullimore (Chester), Mr. Thomas Eggar (Brighton), Mr. Charles Elton Longmore (Hertford), Mr. C. H. Morton (Liverpool), Mr. W. H. Morton (Manchester), and Mr. A. Copson Peake (Leeds), extraordinary members; and Mr. E. W. Williamson (secretary), Mr. S. P. Bucknill (assistant secretary), and Mr. E. Ralph Cook (clerk to the committees).

Mr. WALTER DOWSON (London), chairman of the Solicitors' Practice Committee, presented the report of the committee, which contained the following recommendations: "I. That it be received, and that the following recommendations contained therein be adopted seriatim: (1) That it is the duty of every solicitor to keep full and accurate accounts, which should be periodically balanced. (2) That moneys received by a solicitor on behalf of his client should be kept separate from his own moneys, and that a convenient way of effecting this is by opening a clients' money account at a bank into which all moneys received by a solicitor to any part of which a client is, or under any circumstances may be, entitled should in the first instance be paid. (3) That moneys of clients in the hands of, or under the control of a solicitor, should only be used on account and with the authority of the client to whom they respectively belong. (4) That any increment in the nature of interest, income, or other profit accruing on clients' moneys should be credited to the clients whose money have produced such interest, income, or profit, and that any solicitor who, without the authority of his client, should retain for his own use any such interest, income, or other profit is guilty of professional impropriety. (5) That except under special and unavoidable circumstances it is no part of a solicitor's business to hold money belonging to a client for any lengthened period, and that it is contrary to right practice to do so. (6) That in cases where a solicitor finds himself in possession of money of a substantial amount not his own, of which he cannot immediately or within a short time discharge himself, it is his duty, if he does not keep a separate clients' account at a bank, and it is desirable even if he does keep such a separate account, to pay that money in to a deposit account separate not only from his own money, but from all other money, and to earmark it, by endorsement on the deposit receipt or otherwise, as belonging to the particular client or matter. (7) That every solicitor should either (a) have his accounts audited at least once a year by a chartered or incorporated accountant, or (b) keep a separate bank account for all moneys received by him on behalf of his clients. (8) That in the case of every solicitor whose accounts are audited by a chartered or incorporated accountant he should be required annually, on applying for his practising certificate, to forward to the society a certificate from such accountant stating that the accounts had been properly kept and duly audited. (9) That in the case of every solicitor whose accounts are not so audited he should be required annually, on applying for his practising certificate, to forward to the society a statutory declaration as follows: (a) That he had kept a separate bank account for all moneys received by him on behalf of his clients, and that all such moneys had been paid into that account, and had been used only for or on account of the clients to whom they respectively belong. (b) That all increment in the nature of interest, income, or other profit accruing on such moneys had been credited to the clients whose moneys respectively had produced such interest, income, or profit, and (c) that on the date of the declaration all such moneys had been duly dealt with or were in hand and available." He said the committee

was appointed last January to consider and report what rules and regulations, if any, should be adopted by the society as to the following matters: "(a) The methods in which a solicitor should keep the accounts of himself and his clients and the audit thereof; (b) the keeping and audit of trust accounts; (c) the conduct of professional business; (d) the formation of a guarantee fund; and as to the mode of enforcing such rules and regulations.."

Mr. JOSEPH ADDISON (London) asked if it was intended to move the whole of the recommendations. He would prefer that they should be taken seriatim.

The PRESIDENT said he thought Mr. Dowson was entitled to move the whole of the recommendations, and that it would probably save time and bring the meeting to the consideration earlier of the recommendations seven, eight, and nine, with regard to which notice of an amendment had been given by Mr. Cobbett.

Mr. DOWSON said he would move the resolution exactly as printed, and it would be for the President to determine whether the meeting should vote for them *en bloc*, or for each resolution separately. It would be remembered that the appointment of the committee led to a certain amount of controversy, but he hoped that these resolutions would be considered in a common-sense and friendly way, and that there would be no acrimony imported into the discussion. The committee was appointed on a poll, and the result of the poll was that there were 1,169 votes recorded in favour of the resolution, and 609 against it, making a majority of something like two to one. It was an unfortunate circumstance that at the time of that poll being taken the bye-laws were such that the votes had to be recorded in person at the society's hall, and, therefore, practically the country members were disfranchised. He believed he was right in saying that 200 country members voted on that poll. He had personally at the time taken means to discover what the views of the society were on the subject, and he had sent round to members a postcard asking them to intimate their views with regard to the appointment of a committee, and in response to that he had received postcards from 956 town members and 1,659 country members signifying their approval and desire that a committee should be appointed. That was the number of 2,615. He looked upon that as meaning that the reason why the society decided to appoint the committee was that they were tired of the passing of mere pious resolutions, and he claimed that the committee, from the circumstances under which it was appointed, had a mandate from the society to endeavour to recommend definite rules and definite regulations, and to find a means of enforcing them. The committee had before them in coming to their deliberations various reports and documents. The first of these was the report of the special committee appointed in 1900, a strong representative committee, who gave great attention to a great variety of matters, including, amongst others, the question as to how a solicitor should keep his accounts. No one could utter a word of objection, certainly not he, as to the tone of that report or the recommendation contained in it. His only suggestion was that it suggested nothing by way of compulsion, and left it entirely open to every member of the profession to ignore the recommendations and treat them as a dead letter should they be disposed to do so. The 1900 report on the questions the meeting was dealing with made one or two recommendations. One was that every solicitor should keep proper accounts, another strongly recommended that a solicitor should keep a separate account. But there was no coercion, nothing beyond the expression of a pious opinion. At the provincial meeting of the society, at Leeds, in October, 1905, a resolution was passed "That this meeting refers the subject of solicitors accountancy to the Council, in consultation with the country law societies, for consideration, and for such action as it may think best in the interest of the public and the profession." so that the Council very properly appointed a sub-committee of the Council to deal with the matter. That sub-committee was referred to in the preliminary report of the Solicitors' Practice Committee, and it made certain suggestions "to be submitted to the country law societies as a basis for discussion, which, if and when approved, might be circulated as recommendations among the profession," as follows: "(1) It is the duty of every solicitor to keep full and accurate accounts, which should be frequently balanced and periodically audited. (2) Moneys entrusted to or received by a solicitor on behalf of clients should always be kept separate from his own moneys, and for this purpose separate banking accounts are strongly recommended. (3) Clients' moneys should not remain in a solicitor's hands for a longer period than is necessary. (4) Trust funds, whether the solicitor is a trustee or acts for trustees, should always be kept separate from the solicitor's own moneys, and generally in a separate banking account, in the names of trustees. (5) It is very desirable that trust accounts should be periodically audited, and solicitors are recommended to insert, in documents creating trusts, power to carry out this suggestion at the expense of the trust estate." These suggestions were accordingly submitted to the country law societies. The country law societies considered they very carefully, but they answered the queries that were sent to them in a manner which, in the report of the special commitee, was stated in this way: "It will be noted that the observations of the provincial law societies indicate a general approval of the underlying principles of the suggestions, although upon the means adopted for giving effect to those principles such as the audit of accounts and the multiplication of banking accounts, there is not unnaturally difference of practice." That was the general view of the provincial law societies. They were generally in favour of the suggestions in the special committee's report. What did the Council do upon that? Upon that was framed a report of the special committee which came before the Council, and it contained certain valuable suggestions, which were made in that special report, no one of which was adopted by the Council. The Council sat to consider that report, and no doubt they considered it very carefully, but in the result the best that their deliberations came to, and the best that their knowledge and experience could lead them to was to adhere to and confirm the recommendations of the 1900 committee. That was the whole result. He thought it was a very great pity, if he might be allowed to say so, that the Council treated the report of their own special committee and the replies of the provincial law societies in the way they did. He thought that if they had followed up the good sense of the country law societies and the recommendations of their special committee, none of the present trouble would have arisen. At all events, the members of th society had now an opportunity of dealing with the matter for themselves. They had an opportunity, if they liked to avail themselves of it, of determining, as he thought they would determine, that they were willing voluntarily to submit themselves to such rules and regulations as might be necessary so far as possible to satisfy the public at large that they might repose confidence in the profession. That was what he was going to ask the meeting to do. The committee had given very full consideration to the various matters which were referred to them. First of all, he would ask the meeting to consider that part of the report which dealt with accounts and clients' moneys under the recommendation No. 1 as regarded accounts and clients' moneys. The underlying principle was stated in the report as follows: "Every solicitor should, as a matter of course, keep proper accounts, both of his own and his clients' moneys which may pass through his hands, and all clients' money coming to the hands of a solicitor should at all times be available to be dealt with to the order and on the account of the clients to whom they respectively belong. It is equally a matter of course that clients' moneys in the hands of a solicitor should not be utilized in any way save on account and with the authority of the client to whom they belong, and particularly they should not be made use of either for or on account of the solicitor himself or any other client." If the meeting would consider the full force and effect of that sentence they would see that it was not only the beginning, but also the end, of all the recommendations of the committee. That was the policy which the committee desired to impress upon the profession. He did not think any member of the profession could, in his heart of hearts, for a moment dissent from that policy, to which the recommendations were intended to give effect. Following on that the committee had come to the conclusions set out in the motion now before the meeting, and which they recommended for general adoption. As regarded the first six of these recommendations, the committee's report was unanimous. There was no difference of opinion whatever with regard to the result, whatever difference there might have been in the discussions with regard thereto. But in regard to the last three, as he would have to tell them presently, there was a difference of opinion, and the meeting had before them the minority report, dealing particularly with the last three recommendations. In regard to No. 1, it was quite obvious, and he did not think there could be any argument or discussion with regard to it, that it was the duty of every solicitor to keep proper accounts. That was the recommendation of the 1900 committee and of the special committee of the Council which reported in 1906. He did not think he need labour that in any way. As regarded recommendation No. 2, the question there was dealing with the matter whether or not there should be a regulation made that every solicitor should keep a separate account of his clients' moneys. The subject of a separate account of clients' moneys had been considered on other occasions, and he would like to refer to a paper read by Mr. Godden at the provincial meeting at Weymouth in 1900, of which he would like to read one or two extracts. Mr. Godden said as follows: "The great argument in favour of the system of two banking accounts is that a solicitor cannot possibly drift into making use of a client's money either for his own purposes or for the purposes of any other client without being brought face to face with the fact that he is signing an improper cheque and drawing out money which ought not to be used. This is a very different thing from not knowing or disregarding the result of complicated book-keeping." A little later he said: "If a solicitor wishes to be absolutely certain that his clients' moneys are not taken out of the bank except for each client's own proper objects, the safe and automatic plan is to place all clients' moneys to a second or separate banking account in the solicitor's own name, and distinct from his ordinary banking account." It might be interesting to the meeting also to know that in one of the most go-ahead parts of the earth—for he supposed there was no more go-ahead modern place than New Zealand—what was the law there with regard to what they called legal practitioners and the custody of clients' moneys. An Act was passed there in 1892, an Act of the General Assembly of New Zealand, which contained the following section—they treated the barristers and solicitors all alike. The Act was entitled the Law Practitioners Act, 1892, an Act to make provision for the better security of moneys deposited with persons practising the profession. Section 2 of that Act said: "All moneys hereafter to be received for or on behalf of any persons by any barrister or solicitor should be held by him exclusively for such person to be paid to the said person or as he should direct, and until so paid such money should be paid into a bank carrying on business under the authority of an Act of the General Assembly to a general or separate trust account, and such moneys should not be available for payment of the debts of any other creditor of such barrister or solicitor, nor should such moneys be liable to be attached or taken in execution under the order or process of any court at the instance of such creditor." And it went on, "Any barrister or solicitor who knowingly acts contrary

to the provisions of this section should be liable for every such offence to a penalty not exceeding £100." The clause was not to affect in any way any just claim or lien which the barrister or solicitor might have against any moneys so received by him. On the whole, and looking at the question all round, the meeting would observe from the report that, notwithstanding the law in New Zealand, and other considerations, that on the whole the committee were not recommending to the members that there should be a hard and fast rule as regarded all solicitors that they should keep two accounts. He would be dealing with that again in connection with recommendation No. 7, but at present as the rule stood it was a convenient way of separating the accounts. In regard to recommendation No. 3, there, again, nobody, he thought, could possibly dissent from that. The recommendation said: "That moneys of clients in the hands of or under the control of a solicitor should only be used on account and with the authority of the client to whom they respectively belong." He thought that must be an obvious regulation in giving effect to the general principle which he had enunciated just before. In regard to No. 4, which dealt with the question of interest, he wanted to say at once that, personally, he felt a little delicacy on the matter, because, as a matter of fact, it had been the practice of his firm for some years back to have the interest of clients' moneys mixed with their own money. As a matter of fact, he ought to say that, as regarded any substantial amounts specified and marked for a particular purpose, his firm had always adopted the plan of recommendation No. 6, but, as regarded floating balances, it had been their practice to take the interest on moneys, part of which might belong to them and part to the client. The committee had considered the matter at length, and they had not considered any matter, so far as he knew, more fully. And the conclusion they had come to was that, in order to give effect to recommendation No. 3 it was essential that the recommendation put forth should be adopted. Whatever might have been the practice of his own particular firm, he unhesitatingly accepted the conclusion of the committee, and asked the meeting to adopt it. One matter might require a little more consideration, and that was in regard to the practice in the country of bankers allowing—London bankers did not do so—interest on one side and commission on the other. If a solicitor kept a good account he was automatically credited with a certain amount of interest. That matter had been dealt with by Mr. Godden in his paper in this way. He said: "The question as to allowances of interest or charges of interest by bankers to solicitors on credit or overdrawn balances involves some other considerations. As regards clients' moneys in a solicitor's hands, there is some danger of overstating the real position. A solicitor as such is not a trustee as regards the money in his hands, and he is not liable to be charged with interest. He may in a particular case be actually a trustee; or he may receive trust money, knowing that it is trust money, and then he owes a double duty, one to his clients, the trustees, to protect them, and the other to safeguard the trust fund. In many cases it may be his duty to place money on deposit at interest for the benefit of the trust or client. But, as regards current moneys, he is not a trustee or a *quasi*-trustee; he is merely an agent, and his duty is to keep his client's money safe and apply it promptly and properly; and if the money produces any interest in the solicitor's banking account, it may reasonably be considered that such interest belongs to the solicitor. If he is overtaken by some misfortune, and the client loses his money, the solicitor is not criminally answerable to the client unless he has knowingly and wilfully misappropriated his money. The solicitor is responsible to the client if the bank fails, and would apparently still remain responsible even if the money is placed to a separate account in the solicitor's own name. The question, therefore, as to banking interest need not, it is submitted, form a real difficulty or objection." Originally to meet the views of the solicitors practising in the country and banking at a country bank the fourth recommendation contained words in regard to increment in interest, but when the committee came to consider the matter carefully they came to the conclusion that the insertion of words limiting the general recommendation and confining it to the interest which was capable of appropriation derogated too widely from the general principle underlying the recommendation, and the committee determined that these words should be deleted. The next recommendation was with regard to money not being kept by the client for any lengthened period. That was a repetition, again, of the recommendation of 1900, and the Council's special committee, and he supposed they would readily agree to it. The only qualification the committee had to make was that, under certain conditions, no doubt, moneys would be kept a certain length of time, but no doubt in the experience of all them it was very commonly the instruction of the client to collect and retain interest and make certain payments, and account for them, it might be, quarterly, or half-yearly, or yearly. Of course it was not intended to interfere with anything of that kind, where the solicitor had such instructions. The recommendation did not propose for a moment to deprive solicitors of this so long as they duly accounted for the money. With regard to recommendation No. 6, the suggestion was that whether the solicitor kept a separate account or not, and especially if he did not, when he had substantial sums received for a specific purpose, those sums should be set on one side at once in a deposit account. He did not think there should be any possibility of objection to that. Then he came to that part of the report which was a matter of contest between different members of the committee, or rather, he should say, about which the committee were not altogether unanimous. Recommendation No. 7 said: "That every solicitor should either (a) have his accounts audited at least once a year by a chartered or incorporated accountant, or (b) keep a separate bank account for all moneys received by him on behalf of his clients." That was an alternative course which the majority of the committee desired to see forced on every member of the profession. The view of the committee was that if there was an audit it was not incumbent or necessary for the protection of the clients to have a separate bank account, but if there was not an audit the view of the committee was that for the protection of the client there must be a separate bank account. The reason for that was, he thought, obvious. A separate bank account kept the account without the need for the detailed and careful examination of the account such as was otherwise necessary. As regarded the compulsory audit, a suggestion had been made that instead of putting it in the form which had been adopted by the committee there should be a recommendation that every solicitor should be obliged to have an audit. Two views had weighed with the committee against this. One was the expense. They knew that a great many solicitors, especially, perhaps, in the country, would feel the burden of a compulsory audit as heavier than they could bear. On the other hand, there were a considerable number of solicitors who felt that their businesses were of that confidential character that they could not allow on outside auditor to come into their office. He did not personally attach much importance to that, because he did not think an auditor was any more likely to give away secrets than a cashier or clerk. Still, the committee had tried to steer a course to meet the views of the different members. Their proposition was that there should be the option of either an audit or a separate account. Coming then to recommendations 8 and 9, which he would take together, the effect of those was to finish the work which the committee had been doing in the previous recommendations. He had said at the beginning what he had to say as to thinking that the society had done with pious resolutions, and that they must finish the work and make the regulations and suggested rules, which would not only be good in that hall, but that they should see that the rules were really conformed to when laid down. Therefore, the committee, with every feeling of respect, in order to make their report and recommendations really effective, said that, if there was to be that audit and effective account, they must finish it off and say they must have the auditor's certificate lodged with the proper authority to show that they had really kept accounts in a proper way. He must ask the meeting to refer for a moment to the minority report dealing with the last three recommendations, which was as follows: "While we cordially concur in the other findings of the committee contained in the report, we dissent from recommendations 7, 8, and 9, proposing to make it compulsory on every practising solicitor either (a) to have his accounts audited at least once a year by a chartered or incorporated accountant; or (b) to keep a separate bank account for all moneys received by him on behalf of his clients; and to furnish the certificate or statutory declaration prescribed in the report as a condition precedent to his obtaining his annual practising certificate, for the following reasons: (1) That they will be understood and accepted as derogating from the principle embodied in recommendations 5 and 6, which, in our opinion, is the one, of all others, which should be most strongly impressed on the public and the profession, viz. that solicitors are not bankers, and that it is no part of a solicitor's business to retain moneys belonging to clients. (2) That, while affording no security whatever against the dishonesty of a few, they would place the whole profession under a degrading obligation." Of course one was glad to know that the minority did cordially concur in the other points. He wanted for a moment to deal with the question of the lodging of the certificate or declaration as a condition precedent to obtaining the annual practising certificate. There was nothing about that in the majority report. All that the majority report said was that, when the solicitor applied to renew his certificate he had to send it in. The committee had been very careful not to define the penalty which would be incurred by the failure to send in the certificate or declaration. That was a matter which must be dealt with when the powers asked for were given by the society to the Council, and it would follow on. He did not think for a moment that it was right or reasonable to suggest that, as in case of accident—a solicitor might be ill or abroad—that merely the failure to send in the certificate or statutory declaration should practically suspend a man from practice and from being on the roll. What was wanted was to adopt the further recommendation of the committee, and to give the Council the power necessary to enforce the recommendations when they had agreed to them. The society might say what these powers should be, and Parliament would give the necessary authority for enforcing them. Parliament would not be likely for the first offence to prevent a man carrying on his business merely because he omitted to send in the certificate or statutory declaration. Going on to the minority report, with regard to section No. 1, "That they will be understood and accepted as derogating from the principle embodied in recommendations 5 and 6, which, in our opinion, is the one, of all others, which should be most strongly impressed upon the public and the profession," he did not pretend to understand, if they were trying to make the rules, the object, and the only object, of which was to enforce not only recommendations 5 and 6, but all the other recommendations, the force of this. He thought it was nonsense to say they were derogating from the principle. He did not understand it, and he did not think the members of the society would understand it either. With regard to section 2, the last of the reasons—namely, "That, whilst affording no security whatever against the dishonesty of a few, they would place the whole profession under a degrading obligation"—(Hear, hear)—let them consider the matter for a moment. He wanted to refer to the suggestion that it afforded no security. That was the old argument again, that you could not make a man honest by Act of Parliament. (Hear, hear.) But if they adopted these rules and regulations, the effect would be

to try to keep a man honest, and to try and find out when he was beginning to be dishonest. He thought it would prevent persons from slipping away from proper conduct, and be of great advantage to the profession in bringing them to book as soon as possible. The question as to its being derogatory, he was also sorry to say, he could not agree to. Why should it be considered derogatory—for they were all members of an honourable profession—to submit themselves to reasonable rules and regulations for the security of themselves and their clients? There was nothing derogatory in that. It would be derogatory and degrading if they did nothing for the next few years but went about with their eyes shut, and did nothing, and waited for the day when somebody else was to enact over their heads legislation probably much more drastic and inconvenient than anything which was now suggested to them, If it were done voluntarily there was nothing whatever that was degrading or derogatory. On that part of his argument the view which he had ventured to propound to the meeting was put so well in one of the law papers that he would like, by way of summary to what he had said, to read the extract. The paper was the *Law Journal*, and it said: "The strong expressions of opinion, and the recommendations as to the way in which accounts should be kept and clients' moneys dealt with, contained in the report of the Law Society's special committee, can and will only be regarded as so many pious aspirations unless the sections of the report dealing with the way in which these views and suggestions are to be carried out are adopted as the basis of statutory rules and regulations under the Act or Charter which the society is to obtain. We regret to notice that a minority report has been presented dissenting from these sections, which, if adopted, will require every practising solicitor either to have his accounts professionally audited, or to keep a separate bank account for his clients' moneys, and to furnish the auditor's certificate or a statutory declaration as to the proper separation of accounts. . . . These provisions express what we believe to be the minimum public demand, and it would be futile to expect any complete restoration of confidence, or, indeed, any good result whatever, from the passing of the other recommendations unless these are made effective by the removal of the opportunity for the misuse or malversation of funds. . . . The reasons given for the minority's objection to these provisions are not very convincing, and, so far from placing the whole profession 'under a degrading obligation,' it would seem to us that the promotion by the Law Society itself of a Bill to enforce these safeguarding ordinances will entirely displace any possibility of injurious suggestion; while if the objection prevailed and the society did not act, room would be left for external agitation and for the real degradation attaching to the ultimate imposition by Act of Parliament of more drastic regulations." That was a summary of what he ventured to put before them on that part of the report which dealt with accounts and clients' moneys. The next branch of the report dealt with trust accounts, and there the meeting would have noticed the committee did not suggest the making of any precise rules and regulations, because they considered the conduct of a trust must be obviously a matter for the trustees themselves. But the committee had made certain suggestions, of which they invited the consideration of the members, and particularly such of them as were trustees themselves and those who were advising trustees. The committee particularly invited their attention to these suggestions, which suggestions were: "The proper keeping and audit of trust accounts must be a matter for the trustees in each case, and the committee are therefore unable to recommend any rules and regulations with regard thereto, but they consider that the following suggestions may with advantage be made for the guidance of solicitors in the conduct of trusts, particularly in cases where they are themselves acting for trustees: (a) That as a matter of course in every trust or executorship the trustees or executors should keep an account of the trust estate ready for production to the beneficiaries; (b) that in every trust or executorship a separate banking account should be opened in the names of the trustees or executors, and that all receipts and payments should pass and be made through that account; (c) that as a general rule there should be an annual examination of the accounts and securities in all trusts, either by an independent auditor or by the trustees themselves, and that solicitors should recommend to the trustees the necessity for a periodical examination or audit of the trust accounts and securities." Those were the suggestions the committee offered to the profession at large, merely by way of suggestions, which they hoped would be useful. The next point was as to professional conduct, and the report said: "So far as the committee understand the scope of the reference this question has already been considered and dealt with under the other heads of this report." Unless their minds had been addressed particularly to accounts, the committee might have made all sorts of suggestions. As to the question of a guarantee fund, there was a good deal of argument at the time the committee were appointed as to that. A good deal of objection was taken at the time to the suggestion of such a fund. Those who were present at the meeting in December would remember that when the matter was discussed the mover of the original resolution offered then and there to withdraw the suggestion of a guarantee fund, but the view was that the resolution should be maintained as it was, and should go to the vote and poll as it stood. The committee had before them various schemes for insurance and guarantee, some of which emanated from the papers left by the committee of 1900, and others were furnished by the committee, and he could assure them that the committee gave full consideration to the question of a guarantee fund. For all sorts of reasons they were greatly impressed by the series of reasons coming from the the committee of 1900, and, with the sanction and approval of Sir John Hollams, and greatly owing to his influence and reasons, they came to the conclusion that it was not desirable, on the whole, to put forward any scheme for mutual insurance or guarantee. The question next was as to the enforcement of the recommendations of the committee. The report stated as follows: "No power is vested in the society, as now constituted, to make or enforce even upon its own members, much less upon the profession generally, rules and regulations on the matters referred to the committee. After full consideration the committee came to the conclusion that it would be useless to make recommendations or to suggest rules and regulations unless such recommendations, rules, and regulations were made applicable to the whole profession, and unless the society were given power to enforce them; and they accordingly resolved: 'That the society should apply for an Act of Parliament or for a new Charter giving the society such control (with right of appeal) over every practising solicitor as may be necessary to carry out the recommendations of the committee, and requiring that all solicitors hereafter admitted should be members of the society.'" That part of the case was more satisfactorily dealt with in resolutions 2 and 3, but he would say what he had to about them now, rather than speak upon them again later on. The sort of enforcement that the committee—or at any rate the majority—had in mind was, he thought, that Parliament should give much wider power than at present to the society, acting through their Council, and a much more drastic disciplinary power than they possessed at present. In another profession he thought equally eminent, equally high principled and equally likely to be alarmed at regulations to derogate from their own profession—he meant the medical profession—had their own extremely wide powers. By the Medical Act of 1858, the General Medical Council had power, under section 29, as follows: "If any registered medical practitioner should be convicted in England or Ireland of any felony or misdemeanour, or in Scotland of any crime or offence, or should, after due inquiry, be judged by the general council to have been guilty of infamous conduct in any professional respect, the general council may, if they see fit, direct the registrar to erase the name of such medical practitioner from the register." And by another section, the effect was to debar him from making charges or recovering fees. It had been held by the courts that the declaration by the Council of what was or not infamous conduct was not a matter of review by the courts or law. They could pass any rules they liked as to what was infamous conduct, and if any member disregarded or disobeyed them he was liable to be written off the register, and could not practise, or at any rate he could not recover his fees. He gave that merely as a sort of precedent, but the resolution did not suggest that it would give the Council any such wide powers as those. What the committee suggested was that there should be a power with the right of appeal, which would, no doubt, involve an Act of Parliament. And what he suggested was rather this: that there should be power given to the society, acting through its Council, so that in the event of any member of the profession, whether a member of the society or not, disregarding any of the rules or regulations laid down, it should be open to the Council to call upon that solicitor for inquiry, and that, if necessary, they should have the right to caution the solicitor as to what he was doing, and in the end, no doubt, in the case of gravity or persistent disregard of whatever the rules or regulations might be, or anything like real professional misconduct, it would be open for the Council to deal with that solicitor in the ordinary course, as they did now deal with solicitors. Then, again, in order to give more control and more complete jurisdiction over the solicitor who hereafter might be admitted, the recommendation of the committee was that every solicitor hereafter admitted should be obliged to become a member of the society. (Hear, hear.) The committee did not think it would be reasonable to expect that Parliament would make a law that all present solicitors should be obliged to become members of the society, but they saw no reason why future solicitors should not become members of the society, so that, by degrees, such power as Parliament might give the society would be extended to the whole profession, so that, if necessary, the society could remove a member from the roll and let him go with discredit or a stigma in consequence. He did not want to urge the meeting to do that on the ground that they were afraid of what might happen to them if they did not do something of the kind. He thought they all knew that unless something was done there was danger of legislation from outside. He did not pretend to know what form that legislation might take, but they might remember the particulars of a Bill put forward by Mr. Jellicoe—he thought it was given by *Truth* and the SOLICITORS' JOURNAL—which was said to be filed in the archives of the Board of Trade. The committee had looked into the matter, and the Bill probably contained the sort of provisions which the profession might have to contend with if they did not do something for themselves in this direction. It contained a repetition of the New Zealand provision which he had read. There was no harm in that, but the draft Bill also contained a provision that every solicitor should, at such time as may be prescribed by the Board of Trade, but not less than twice in each year, send to the Board of Trade an account of his receipts and payments. (Laughter.) That was not his draft Bill, and he would not proceed any further with the subject. But that was the sort of legislation he thought they might have if they did nothing for themselves. (Hear, hear.) He suggested that if they did not do something to prevent that sort of thing, that might be what they would have to expect. He was not going to ask them to do it because if they did not somebody else might do something. (Hear, hear.) What he was going to ask them to do was to consider very seriously that they were all members of an honourable profession, that they were all men of the highest honour and integrity, that they would submit themselves to

rules and regulations of their own making which might safeguard their honour, efficiently guard it, and secure the maintaining the integrity of their profession. (Loud applause.)

Mr. J. A. DAWES (London), a member of the committee, seconded the motion. If he said it was any pleasure to him to second the resolution, he would be saying what was not correct, because it could be no pleasure to any one to either second or support a resolution which in fact was disciplinary, and which sought to impose, not penal, but disciplinary provisions upon themselves. And, further, it was no satisfaction to any one to have to support a report produced upon the appointment of a committee in consequence of an unfortunate agitation against their profession; it was unnecessary to suggest whether the agitation was justified or not. It was enough to know that there had been an agitation, and that, in the view of certain persons, the profession had not been looked upon with the entire confidence which it ought to enjoy, and that in consequence of what one must say was a very small minority of defaulting solicitors. But that feeling had been aroused, and the question was whether they ought not to do something to allay that feeling. His own opinion, as one of the committee and as one who supported the recommendations, was that practically the least they could do was to adopt the committee's report. Might he say at once that it seemed to him very self-denying on the part of the members of the committee who signed the minority report, because it came out in the committee that every one of them, in one way or another, that was to say, by either having their accounts audited or by keeping a separate banking account, every member of the committee did this as a matter of their own business arrangement, and in most cases he believed they did both. Therefore they were not legislating for themselves, but for persons who, for some reason or another, were unable or unwilling to do what the committee thought a proper thing for themselves. The objection therefore resolved itself into this, the providing a certificate or statutory declaration, and he agreed that it was a new departure altogether. But granted that they had their accounts audited, or did those other things, there should be no difficulty in providing for a certificate or declaration. And he could not, he was bound to say, see where it was degrading to the profession to have a proper certificate that they had kept their accounts in a proper and legitimate way. (Hear.) He entirely failed to see where the degrading obligation came in. After all, they were all officers of the court. They could not get away from that fact, and therefore they were bound to—he would not say give security, that they were not asked to do—but they were bound to satisfy the public who trusted in them, and they were in a most peculiar position because there was no profession, there was no business in which one's clients reposed so much trust as in the solicitor profession. His experience, and everybody else in the room must have the same experience, was that a client did any particular thing because his solicitor told him it was right to do it. That must be done, and it was impossible that the business of a solicitor could be otherwise carried on. It was essential that their clients should have confidence in them. The whole basis of the relation between solicitor and client was absolute confidence, and if there was anything the society could do to increase that confidence, he, for one, said there was nothing degrading to them in doing it. (Hear.) Nobody on the committee suggested that this was offered as security against dishonesty. If a man sat down deliberately with the intention of perpetrating a fraud, the only safeguard was the terror of the criminal law. Neither an audit nor anything else would keep that man straight. (Hear.) What the committee said was that there are a great many cases in which defaulting solicitors had drifted into the position of being defaulters, and therefore criminals, through pure slackness in keeping their accounts, and had they had their accounts audited, or even kept separate banking accounts, they would never have found themselves in the dock and, incidentally, they would never have got the rest of the profession into anything like odium or disgrace. He repeated there was nothing degrading in what the committee suggested. Mr. Dowson had exhaustively dealt with the matter, and he only proposed to say one word with regard to the guarantee fund. The committee were unanimous that a guarantee fund could not be recommended, and they come to that conclusion for the reason that practically it would be putting a premium on dishonesty. You would hear a man in a small way of business saying: "It does not matter to me in the least whom I defraud. There is a 6 to 4 chance I shall never be found out, and if I am found out, there are the great firms of Nicholl, Manisty, & Co., and Parker, Garrett & Co., and Rawle & Co. who will have to find the money for my client." He thought that was ample and sufficient reason for *not* recommending a guarantee fund, but in every respect he sincerely hoped the report of the committee would be adopted.

Mr. WILLIAM CORBETT (president of the Manchester Incorporated Law Association) moved an amendment, of which he said every member of the society had had notice some days ago, but it had since been slightly modified at the suggestion of the mover of the resolution. But it had only been modified to the extent of excluding from it reference to Resolutions 2 and 3. As it now stood, the object was to expunge from the proposed resolutions clauses 7, 8, and 9, which were what had been alluded to, and which he proposed to allude to as the compulsory clauses. Members present might perhaps ask why it was that a country solicitor took upon himself to move this amendment, and to address them, perhaps, in priority to some who might have a better right. But he should explain that he had had the honour to serve upon the Solicitors' Practice Committee, of which Mr. Dowson was the chairman, and that he was one of those who signed the minority report, and therefore he was there to explain what those gentlemen who signed that minority report were desirous of putting before the meeting. The meeting had been told by Mr. Dowson that they all agreed as to Nos. 1 to 6 of the resolutions. (A voice: "Not at all.") He was speaking for the minority members of the committee. He did not propose, he had not the permission, to speak for any other gentleman present. He was speaking simply for the minority members of the committee, and the meeting had been told that, as far as they were concerned, they agreed with numbers 1 to 6, and that substantially—he was not speaking about minor matters—they voiced their views, and also because they thought it would be a great and substantial advantage, apart from anything else that the society—a society embracing amongst its members more than half of all the practising solicitors in England and Wales, and many of the most eminent men in the profession—they thought it would be of substantial importance that the society should proclaim on behalf of their own members what their views were as to the right method of keeping solicitors' accounts, and the care and custody of moneys entrusted to them. And the minority thought that the publication of those views, if sanctioned unanimously by the meeting and ultimately perhaps by a poll of the society, would have a very considerable and substantial effect, and would not be treated as what had been called by the mover of the resolution a mere pious opinion. But when they came to move a step further, and when they proposed to enter a man's office, to deal with his books, to inquire into the way in which he conducted his business—his private business, that was private to himself and his clients—when they proposed to do that, especially when they considered that this business varied infinitely, then at least the gentlemen who supported this memorandum should put before the meeting some solid and practical advantage which was to be gained by the compulsory clauses which they asked the meeting to accept. (Applause.) He asked his brother members to consider for a moment what were the practical results which it was proposed to gain by these compulsory clauses, and he submitted to the meeting that unless they could satisfy them that by these compulsory clauses the client would gain additional security, or that the solicitor would be deterred from doing any of those unfortunate acts which they all so much deplored, unless they could satisfy the meeting one of these two objects would be achieved, then it was idle, and harassing, and unnecessary to pass them. (Applause.) Did these clauses act as security to the client? What had they heard from Mr. Dawes? He had told them frankly that they did not. That was admitted. It was admitted that the client gained nothing. What were the means by which he was to obtain additional security? An audit, the keeping of what was called the clients' money account, and an annual declaration. He would leave out the annual declaration for the present, and would refer to it later. But let them take the audit. What was the security that the client gained by the fact that the solicitor had his accounts audited, and sent his certificate to the registrar once a year? It was perfectly well known to every member present that no accountant could make an audit of such a description as to ascertain aye or no whether the moneys were all safe, whether they were at hand and whether all the securities were safe. (Hear, hear.) And it was most instructive that they should know what happened at one of the sittings of the committee with reference to this very matter of audit. He had the greater pleasure in alluding to it because it arose in consequence of the action of Mr. Dawes, and he was sure the meeting would think that if any one was in favour of audit, and thought it could be effective, it was Mr. Dawes. This was what happened. This clause as to audit, which now stood in these terms, that the certificate of the accountant must be that the accounts had been properly kept and duly audited, as it came before the committee stood in this way: The certificate was to be that the accounts were in order, and that on and up to the date of the audit all moneys received by the solicitor on behalf of the client had been kept distinct from the solicitor's own money, and had been duly dealt with or were at hand and available. That was the certificate that was suggested. When the audit had taken place, the auditor was to furnish this, and it was to be forwarded to the registrar by the solicitor. And the reason why the clause was emasculated, because that was what it came to, altered to the shape in which it was now brought up, was that Mr. Dawes told them, and everybody recognized, that no accountant would take the responsibility of such a certificate. If no accountant would take the responsibility after an audit of making such a certificate as that, what was the use of sending up any certificate by an accountant at all? It seemed to him that the question of aiding the client went by the board. The client got no further security. Let them take the other case, the clients' money account. What additional security did the client get for his money because the solicitor kept a clients' money account? He did not get any, because the clients' money account and the solicitor's own money account were both under the domination of the solicitor, and he could handle them, and transfer the, and do with them just as he pleased. It did not in the smallest degree add to the security of the client. He thought that disposed of the one question whether or not these compulsory clauses would add to the client's security. Let him add one word about the clients' money account and the audit from another point of view. He did not desire to undervalue the clients' money account, he believed it was the usual way of dealing with solicitors' moneys, but upon the committee the clients' money account was regarded by the majority apparently with a reverence amounting to superstition. It was worshipped as a fetish, with Mr. Harrison as head Obeah. He would like for one moment to analyze the account. It was called a clients' money account. He said that was not an accurate description. It never was a clients' money account pure and simple, and if it were called a clients' money account, the description was not literally accurate. It always was and always must be a mixed account. Into it went moneys which belonged both to the client and the solicitor, but probably only the solicitor's interest

was not immediately ascertainable. It was an account over which the solicitor always had a lien. It was a fund upon which he was continually drawing, into which he was paying in, and continually withdrawing and making transfers, and therefore to call it a clients' money account was not accurate. It no doubt served a useful purpose, which was a purpose which was served by the audit also, but neither served any other purpose, and that purpose, exellent and useful, was that both the audit and the clients' money account tended to keep the solicitor posted up to date as to the financial position between him and his client—(hear)—and he admitted that that was a very excellent thing. If they would examine clause 2, they would find that all that the committee said was that the clients' money account was a convenient way of keeping things separate. But when they came to clause 7, the only alternative the committee gave for the audit was the keeping of the clients' money account. That was what he had always objected to as a narrow-minded view of the matter. There were other ways by which it could be done, and they were available all over the country, and he knew from personal experience that many solicitors preferred the other way. This was that at short periods all the clients' balances in detail were presented with a statement of the balance at the bank at the time, and were checked off, and it was ascertained that the position of the accounts was all that it should be. And in addition to that—he did not overlook this point for a moment—solicitors had a practice, when substantial amounts remained in their hands for a long time, to pay this money to separate ear-marked accounts, so that the balance should not be unduly swollen by the presence in it of large sums that were not required to be there. What he desired to say was, if they were to have the alternative, if they had no audit, of keeping a clients' money account only, why did they not do it the other way, if they thought it better? Most solicitors preferred it, and had conducted their businesses with propriety and success for years with accounts on that system. He wanted to deal with the other point. If these expedients did not give the client any additional security, would they deter the solicitor from misappropriating the clients' money? Here again he would quote Mr. Dawes. It appeared like presumption for him to say so, but he thought that their minds must be formed upon like lines. There must be some sympathy between them which, unfortunately, was expressed in difference of opinion. Mr. Dawes told them, and rightly, it was the only sensible view to take of the matter, that if a man would not be deterred by fear of standing in the dock, and by the fear of being expelled with ignominy from his profession, he would not be deterred by any expedients which could be suggested. What was the use, then, of expedients being suggested to the meeting if they would neither tend to the security of the client nor deter the solicitor from misappropriating the moneys of his client? With reference to the solicitor before the passing of the Larceny Act, he might, perhaps, be considered to be to some extent sheltered from the ordinary proceedings for misappropriation, but since the passing of that Act of Parliament there was no fraudulent misappropriation of which he might be guilty for which he might not be in the dock. So that there was one of the strongest possible deterrents to fraud, and why it should be said that this comparatively small matter was so valuable that they should pass this resolution making it compulsory was to him incomprehensible. And he ventured to think it would be incomprehensible to the public. It was said that the public confidence in the profession was impaired, and that until the profession did something to regain public confidence they would suffer in their business. It was also said that if they did not do something to regain public confidence drastic legislation would follow. But if what they did was sized up by the public, and considered by them to be wholly inadequate, wholly useless, and wholly futile—that was the right word to apply—did they think that the public confidence would be restored or that drastic legislation would be deferred? If it was imminent or coming in the future, it would not be kept away because a solicitor was ordered by his brother solicitors to send up a certificate of an accountant once a year or make a declaration once a year. And while he was on his legs he would say something in reply to Mr. Dowson about the minority report. The minority report said that this clause would put upon solicitors a degrading obligation. He thought it would. (Hear, hear.) And for this reason. If the meeting would look at the end of clause 9 they would find that the declaration the solicitor had to make was that all such moneys—that was, his clients' moneys—had been duly dealt with or were in hand and available. Supposing they had not been duly dealt with, what would he have done? Supposing they were not in hand, what must have happened? Supposing that, as the result of his misappropriations, they were gone, was it, he asked, as he submitted for a futile purpose, was it desirable that every one of them who were members of what had hitherto been considered an honourable and learned profession should be called upon once a year practically on oath to state that he had not defrauded his client? Why should it be asked? He put it to the members present. He asked them when the cashier presented to them that paper on the commencement of the legal year, could they, until they got callous by use, sign that paper without feeling humiliated? If they could not, did they think that honour and integrity and right feeling would be promoted in the profession by calling upon every one of its members once a year to say he was not a thief? The question of the public and their view of the matter came in again there. He ventured to submit to the meeting that if they passed these compulsory clauses the public would say: "They know they are no good, and they think we shall think they are some good; but they are mistaken. They are putting us off with something which is no use." And let the meeting remember, the public would be quick to value them at their own valuation and a little less, and if they, by passing these resolutions, proclaimed to the world that the honesty of the profession was at such a low ebb that it required to be stimulated once a year—(loud applause)—by making such a declaration as was proposed they would say to them: "These are a very bad lot of fellows, and the sooner we take some strict measures with reference to them the better for the public at large." He would conclude by moving: "That, while this report be accepted and adopted, there be omitted from it clauses 7, 8, and 9," which were the compulsory clauses. (Loud and prolonged cheering.)

Mr. B. Abble (Liverpool), a member of the committee, seconded the amendment. He said that he had come prepared to say a great deal as to the origin of the committee, the reason why it came into existence, and matters of that sort, but Mr. Cobbett had dealt so ably with the subject that he would not take up the time of the meeting.

Sir John Gray Hill (Liverpool) said he had for many years taken a great interest in the subject of separate accounts and audit, and had lost no opportunity that had occurred to him of recommending, not by way of compulsion, but by way of advisability, the adoption of the keeping of separate accounts, and of having accounts audited, and in his presidential address at Liverpool, in 1903, he had gone very fully into the matter. Mr. Barker, in 1905, had put forward another, which was a most important point, and as to which he thought there could be very little difference of opinion, that the solicitor ought not to keep the principal moneys of his clients in his hands longer than was absolutely necessary. He did not speak there as a member of the Council, because he believed that in what he was saying he was in a minority on the Council. He spoke simply as a private member. His objection to Mr. Cobbett's amendment was simply that he wanted to exclude No. 7, which he described as compulsory. No. 7 was not compulsory. In was a declaration that every solicitor should either have his accounts audited once a year or—he should like to say and—keep a separate bank account for all moneys received by him on behalf of his clients. With regard to the audit, he had found it a most advantageous thing to have an audit, not once a year, but a continuous audit of his firm's accounts. It was a great protection against any fraud in one's own office. If they saw the accountant's clerk coming in on occasions of which he had not given notice, and looking at the books and calling for vouchers, one might be satisfied that no peculation was going on in the office. Of course it was also a great advantage to the client, because the audit would show whether the solicitor was in a solvent state or not. With regard to separate accounts, he had heard the report of many conversations and many discussions of his professional brethren on their objections to separate accounts. The first objection was that they would not prevent fraud. Well, nothing would prevent a thief stealing. It required no ghost to come from the dead to tell one that, but what it would do was to prevent a man sliding into dishonesty. If he knew that account A and account B were moneys that did not belong to him, then he must know exactly what his financial position was without having his books made up, and he must know, if he drew an amount, unless it were for the transfer of something of his which had got into the account, except for the purpose of his client, he was doing that which was dishonest, and a man would not do that without grave consideration. If he was born a thief, and existed a thief, he would steal. But that was the case, he should say, with one in fifty cases of fraud which had occurred. A man did not come into the profession intending to steal; he intended to be an honest man, but he made his accounts up as a bad accountant. He drew something beyond that which really belonged to him, because his accounts were mixed up, and then got into difficulties, and went on getting deeper and deeper still, until the final crash came. Some most extraordinary arguments were contained in a letter to the *Times*, signed by "A City Solicitor." The letter said that separate accounts caused great confusion and great difficulty in bookkeeping. Having adopted that method for forty years, he (Sir John Gray Hill) could say that these arguments were most absurd and fantastical statements to make. No one had suggested that any harm could be done by separate accounts. He did not know what the objection could be except from the conservatism of the British solicitor. Because what had been done in his own office for so many years had turned out satisfactorily to him and his clients, and his father and his grandfather did it before him, therefore he was not making any change in that respect. Well, if it was to the interest of the profession for those who were in a more prosperous state and better known to give the lead to the younger men by keeping a separate account, and having an audit, why should not they? They were virtuous men, and he took it that the difficulty arose really by tradition and inheritance from the time that solicitors acted as bankers and scriveners. Scriveners lent money out in different sums, and that had been recognised as an erroneous practice, and was looked upon as quite improper now, but was considered quite proper a hundred years ago. The reason he objected to compulsion was not because it was degrading, because fraud was more degrading than anything. He was not a thief himself, and he had no objection to saying it once a year or every day in the year. But he knew there was a feeling against compulsion, and that feeling must be respected, and the reason he objected to it was that you could not go faster in any reform than the rate at which the great body of the best men in the profession would go with you, and there was so much difference of opinion on this subject that he thought it was a mistake to do it by compulsion. He thought it would have been better if the committee had asked the meeting to declare what, as a matter of practice, was the right and proper thing to do. In course of time they might get, after many years, to a system of compulsion; but until that was recognised as the right and proper course it was improper, in his opinion, and unstatesmanlike to ask for compulsion. He had not quite caught

what Mr. Cobbett had said, but he thought he was in agreement with him that there should be a provision in the Act of Parliament which they were to ask for to make the future members of the profession members of the society There would be no difficulty about it, for those coming into the profession would know what they had to come to. They need not come into the profession unless they liked. But they ought to join the society, doing their duty to the profession, supporting the society, paying their subscription, and it would give the great advantage that it would enable the Council to impose a mild form of punishment, instead of a severe one, upon minor offenders. A man could not be struck off the roll, for example, for advertising. If he was not a member of the society he cared nothing for the remonstrances of the Council. If he was a member he could be remonstrated with, and if he persisted in doing so his privileges as a member might be suspended. He could be told he could not come into the society's hall, his name could be put up outside, but his obligation to pay his subscription would remain. Some system of minor punishment was needed for minor offences. Of course Parliament could not be asked to compel those who were already solicitors to become members of the society, and that was another great reason against compulsion, because if it was made compulsory to make these declarations, and that the accounts should be audited and so forth against the wish of any present member of the society, he had simply to get out of the society, and it would only apply to those who preferred to remain. It was impracticable to make any regulations of this kind compulsory at the present stage, and they should be content with declaring that it was a proper practice to keep separate accounts of clients' moneys, and to have an audit of their own accounts. Of course the great thing that was wanted was to look at the honour and integrity of the great profession, and not to neglect any reasonable precaution that could be taken to make fraud less likely to occur than at present. No one had suggested that any harm could be done by separate accounts and audit, and there was a very strong feeling on the part of those who practised both of those systems that great good came from them. Therefore he trusted they would adopt that system as a practice to be recommended to the profession.

Mr. Robert Pybus (Newcastle-on-Tyne) supported the amendment. For thirty-three years his firm had had their accounts audited every half-year, and they kept two banking accounts—one in their own name and the other in their clients'. But they had adopted this practice, not because they were afraid that they would be led into misappropriation of their clients' money, but for their own satisfaction and convenience. The audit was a check on mistakes of principals or clerks, it was some protection against embezzlement by clerks, and it enabled principals to devote more time to what was properly their professional work; while the separate banking account afforded a kind of intermediate audit, which, he could assure the meeeting, was very valuable. His firm received considerable sums of dividends, interest, rents, and so on, so they were bound to keep a floating balance, which it would be impossible to distribute as the money came in. Moreover, as those present knew, solicitors were very often requested to account for this money only at stated intervals, and there must be a large floating balance. He strongly recommended his brethren to adopt the practice of keeping floating balances in a separate account. But he was utterly against its being made compulsory. There must be a great many offices in which it was entirely unnecessary, and it would involve the small practitioner in very serious expense. Whilst he demurred so far to the practical aspects of the question, he was in full sympathy with the sentimental aspects. He entirely agreed that it would be degrading if these practices were made compulsory, and chiefly for the reason that it had never been proposed to impose such practices on land agents, factors, auctioneers, or any other class of persons entrusted with their clients' moneys. For these reasons he strongly supported the amendment, and he wished to tell the meeting that 150 members of the society in the North of England were of the same opinion.

Mr. Joseph Addison (London) said that the issues before them were so momentous and so fraught with importance for the future of the profession that they demanded a process of the most careful discussion. They were all greatly indebted to Mr. Dowson and the members of the committee for what they had done, and to Mr. Dowson for his admirable speech. He wanted to put before the meeting his experience of fifty years, which he thought was somewhat longer than that of most of the members of the committee. He wanted to say that they must all be satisfied what was the mischief they wished to redress, and then they must consider what was the remedy they were going to apply. He supposed the answer would be: "We want to make solicitors honourable men, who will not misapply their clients' money." So far so good. They were all agreed. But to whom were these regulations to be applied He said that the enormous majority of the profession were honest, and they needed no regulations to make them honest. Then, again, they came to those who defrauded their clients. There, again, they must sub-divide. Did any man in his senses suppose that a man who deliberately of intention defrauded his clients would be prevented by regulations of this kind? Obviously not. They were waste paper so far as such men were concerned. And therefore for whose benefit were they to pass these restrictive and condemnatory regulations? For this extraordinary, non-existent, he believed almost infinitesimal class of men who never ought to have come into the profession, who did not know when they were employing their clients' money. He spoke to the meeting from his own experience. He had had an experience of fifty years, and during that time he had had to investigate the conduct of solicitors who had failed, and stockbrokers and others who had failed, and he had never known a case of any one of them who had innocently or ignorantly misapplied their clients' money. Referring to the labours of the Council's Discipline Committee, he would ask the members of that committee whether there had ever come a case before them of a man who had ignorantly and innocently misapplied his clients' money? And for whom, then, were they to place this stigma upon the whole body of honourable men in the profession? Let them keep their accounts separate. Let them all do—as he hoped always they did do—their duty to their clients, but do not let them tell the world that they could not be trusted unless they had these futile, ineffective regulations. (Loud applause.) The man who was going to rob his clients would not be prevented from doing so by an accountant's certificate or the declaration that he was to make. There would be little hold over the class of man who did not put his money into a bank. He hoped the society at large would reject the resolution. They had to consider not merely the large offices, not merely those who could afford to employ an accountant, but they had to consider all the smaller firms throughout the country, the whole of the towns, large and small, throughout the country. Could the solicitors there afford these accountants' certificates and do what was required by the motion? He hoped that the sense of the meeting would be definitely and emphatically against this futile, this useless restriction. (Loud applause.)

Mr. Leonard Wells (London) said the greater part of the talking had been by members of large firms. He wanted to speak as a member of a small firm. It seemed to him that, in order to discuss the matter properly, it was necessary to divide the profession into two classes. Firstly, into that class consisting of large and, in many cases, old-established firms of solicitors whose business consisted for the most part of conveyancing, trust, and family matters; secondly, into that far larger majority consisting of solicitors of small and medium general practices. If any regulations were necessary, and he did not admit for one moment that they were, but he said that undoubtedly if any regulations were necessary for the protection of solicitors, and to increase the confidence of the public, those regulations were necessary on behalf of the first class that he had referred to. He said that for this reason, that if there was any public mistrust towards solicitors, that had been to a very large extent indeed caused, not by the occasional failure of the small solicitor for a comparatively small amount, but by failure of large firms for heavy amounts. And therefore, these regulations, if necessary, were necessary for the large firms, which were but a small proportion of the profession, and not for the great majority of small firms, of which the profession was made up. Speaking for himself as a member of a small firm, and for a great many other solicitors—he had been in practice a great many years, and knew many firms—they did not want to handle their clients' money. And if they were to do, as they were bound to do, in the interests of themselves and their clients, they had a remedy, which was in force in the great majority of offices in the city, and he had no doubt in the country also. And that was that if a solicitor happened to have a large sum of money in his hands not going to be utilized, he took it to his bank and put it in on deposit account with seven days' notice. But these small firms did not have large sums of money in this way. The meeting was asked to agree to proposals which, if they were carried into effect, would cause the greatest amount of unnecessary trouble, and a considerable amount of additional expense to the general practitioner. These regulations might not be any very great handicap to the big firms, because in all probability they had their auditors and employed many clerks for the purpose. But, taking the ordinary city firms, such as his own firm, for instance, it would cause great inconvenience. For thirty-five years his firm had kept their own accounts, and he ventured to say that had proved perfectly satisfactory, and this was only one example out of hundreds of others. If these new regulations came into force they would be asked to put down in the accounts every sum of money they received and paid away. Of course a great many of those who had spoken, fortunately for them, did not do county court work. But let them take the case of a solicitor collecting debts from day to day. He was receiving small sums going down as low as 5s. According to these regulations every 5s. or 10s., a certain amount of which represented court fees laid out on behalf of the client, and included a further amount to which the solicitor was entitled for collection, the remainder belonging to the client, would have to be entered. Could they imagine a solicitor who had a county court practice, or who knew anything about the smaller work of a general practice advocating the placing of such a burden on the solicitors with small practices? He asserted that if these regulations were necessary they were necessary only in the interest of large firms, but to saddle the small firms, with an entirely different class of practice, with them would be in the highest degree objectionable. There was no want of confidence in these small firms, and this was not needed for the protection of their clients. (Applause.)

Mr. Henry Leigh (Birmingham) said he had taken special trouble to come up from the country to speak and vote upon the resolution, and he wanted to say a few words in support of the amendment. He wholly endorsed the remarks of the last speaker with regard to the smaller offices, and what Mr. Cobbett had said and Mr. Addison. Without any disrespect to the committee, the small solicitors did not agree with their conclusions. He should like particularly to refer to one matter, which he thought ought to weigh with the meeting. A gentleman of the name of Clifton had sent a circular round to the members stating that it was obviously desirable that the profession should be saved from degrading obligations if possible, but, much as they may deplore the necessity for considering and submitting to any

obligations, it seemed to him that solicitors ought to do for themselves voluntarily what ought to be done rather than wait for somebody else to do it for them. He claimed to belong to an honourable profession, and he said that if they were going to pass a resolution for placing upon themselves something that was degrading, they were putting themselves in the position which the public assigned to them. They were an honourable profession, and ought not to submit to any such regulations which had been admitted to be degrading by some who had supported the motion. The minority report used the expression, and if it was degrading the meeting ought not to pass the resolution. Further, he most emphatically objected to the profession being put under the heel of chartered accountants or of anybody else. They knew that there were accountants and accountants, and why should they have to submit their accounts every year, every item of them, to a public accountant? If they were to remedy whatever defects there might be it should be by the means which already existed. He hoped the meeting would by a large majority support the amendment.

The PRESIDENT said that communications had been received from various country law societies, as follows, and they were sent for the special purpose of being laid before the meeting: The Wolverhampton society approved of the majority of the report, with some verbal amendments in clauses 2 and 4. The Hereford society disapproved of clauses 7, 8, and 9. The Cambridgeshire society adopted the minority report. The Hampshire, Derby, Hull, Rochdale, and Manchester societies all strongly dissented from clauses 7, 8, and 9, and practically supported Mr. Cobbett's amendment.

A member said that the Birmingham Law Society strongly supported the majority report.

A member said that the council of the Bristol society also by a majority supported the majority report.

A member said the Isle of Wight society, a small society, supported the minority report.

A member said that the Blackburn society strongly supported the amendment moved by Mr. Cobbett.

Mr. P. H. MINSHALL (Oswestry) said he had come 200 miles from the far end of Shropshire to attend the meeting. It was felt that it had not been recognised that what was called strictly the country practice in rural districts was very different from the large practices in big towns, and he felt that such practitioners had been entirely unrepresented on the committee. But the Shropshire society approved of the minority report, with one or two exceptions. For instance, they felt the impossibility of keeping separate accounts for small trust matters. Then it was impossible to have separate accounts in such small matters as Mr. Wells had referred to. They felt that the separate account should be restricted to large principal moneys.

The PRESIDENT put the amendment, in the following terms: "That the report of the committee be received, and that the recommendations be adopted with the exception of Nos. 7, 8, and 9."

The amendment was adopted by a large majority.

The PRESIDENT asked Mr. Dowson if he claimed a poll? It was clear that the large majority of the meeting were in favour of the amendment, and, so far as the Council could judge from the country reports they had received, the majority in the country would be against his motion. It was a considerable expense to the society to have a poll. He appealed to him to consider whether he would waive his right.

Mr. DOWSON, however, demanded a poll, and

The PRESIDENT appointed the 31st inst. for receiving the result, and Mr. W. D. Millikin, Mr. J. Hulbert, Mr. E. Robert Booth, Mr. Wilfrid C. Matthew, and Mr. E. R. Skeels consented to act as scrutineers.

Mr. DOWSON asked if he might move the adoption of the other clauses.

The PRESIDENT: Yes, certainly.

Several members objected that it would not be in order to take the other clauses until the amendment had been disposed of.

The PRESIDENT said these clauses were subject to a poll, and if a poll were demanded it would be much better to take the polls together.

Sir ALBERT ROLLIT said this was a serious point of order, and they ought to be very careful in suggesting to the President how it should be dealt with. At the last meeting the chairman declared, he ventured to think most properly, that no other amendment should be moved until the amendment on which the poll was demanded had been disposed of. Neither to-day could they move any other amendment to what was one whole resolution until this amendment had been disposed of, and it would not be disposed of until the declaration of the poll. The members could not determine what amendments they might wish to move in respect to the other clauses unless those which had been under discussion had been disposed of, and he submitted that, whatever the expense to the society might be, they ought to take the poll and then meet again to move any further amendments.

move any further amendments.

Mr. DOWSON said he would be perfectly satisfied that the consideration of the other clauses should stand over until the poll had been decided.

The PRESIDENT said the meeting would be adjourned to the 31st inst., when the result of the poll would be declared, and the consideration of the other clauses could be proceeded with.

Solicitors' Benevolent Association.

The usual monthly meeting of the board of directors of this association was held at the Law Society's Hall, Chancery-lane, on the 10th inst., Mr. J. Roger B. Gregory in the chair, the other directors present being Sir John Hollams and Messrs. W. C. Blandy (Reading), Alfred Davenport, R. Ellett (Cirencester), H. Fulton (Salisbury), C. Goddard, W. H. Gray, H. E. Gribble, Samuel Harris (Leicester), L. W. North Hickley, C. G. May, R. Pennington, J.P., W. A. Sharpe, J. Shelly (Plymouth). A sum of £620 was distributed in grants of relief, thirty-five new members were admitted to the association, and other general business was transacted.

Legal News.

Changes in Partnerships.

Dissolution.

TREVOR EDWARD HARRIS and JOHN STAPLETON LEANING, solicitors (Harris & Leaning), Cardiff. April 6. The said practice will continue to be carried on by John Stapleton Leaning in his own name.

[*Gazette*, July 12.

General.

An account has been prepared by the Treasury, and is just issued, according to which the receipts in respect of the High Court of Justice and the Court of Appeal during the year ended the 31st day of March last were £499,863, which is a decrease of £3,717 as compared with the previous year. The total expenditure for last year was £649,396, as against £626,817 in the previous year.

Should Lord Coleridge be appointed as the additional judge, as is rumoured, says the *Westminster Gazette*, he will be the first peer of the realm to be elevated from the bar to the bench for a very long time, if indeed there has been an instance of the kind before. His appointment, too, would be remarkable from the fact that he is the son of a Lord Chief Justice and the grandson of a judge.

On the 15th inst., says the *Times*, a quorum for Standing Committee A of the House of Commons could not be made when it met, and in the interval of waiting the chairman (Sir W. H. Holland) said there was no objection to smoking if any member desired that consolation. An hon. member promptly lighted a cigar. Smoking is not altogether unknown in Select Committees; but has not hitherto been permitted in Standing Committee.

The damages of £50,000 awarded by consent on Wednesday, in Mr. Lever's action for libel are, says the *Westminster Gazette*, by far the largest ever paid in connection with a libel action in this country. The previous highest were the £12,000 awarded by the jury in the *Kitson* v. *Playfair* suit in 1896. The record damages in an action of any kind, however, considerably exceed this amount, £25,000 having been awarded in the Constantinidi divorce trial.

A correspondent of the American *Case and Comment* refers to the decision in *Hillegas* v. *Reinhart* (4 Lackawanna Jurist, p. 87), where the headnotes are as follows: In the exercise of his prescriptive right, a game cock cannot be enjoined by a preliminary injunction, in Lancaster county. Equity is without jurisdiction when it is invoked to restrain a rooster from crowing. The prerogatives of a chanticleer are beyond the reach of any common law doctrine or legislative enactment. The right to crow is an inalienable right, and must not be abridged nor suppressed, because it is eventual, and not perpetual.

One of the strangest things about the courts is, says a writer in the *Globe*, that while an increasing number of witnesses and jurors show a marked disinclination to "kiss the book," so few of them exercise their right to take a "sanitary oath." Perhaps the judges are partly to blame. For instance, the Manchester juryman, who objected to "kiss a book that had been kissed by a thousand people before him," might have been reminded that the Legislature had supplied him with an alternative. "If any person to whom the oath is administered desires to swear with uplifted hand, in the form and manner in which the oath is usually administered in Scotland, he shall be permitted to do so, and the oath shall be administered to him in such form without further question"—so runs the Oaths Act, 1888. A judge, it is true, is under no obligation to tell a witness or a juryman that he may be sworn with uplifted hand, but the dignity of the court would certainly not suffer if the information were sometimes given.

The consequences of *Colls* v. *Home and Colonial Stores*, now the leading case on the right to light, are, says the *Law Quarterly Review*, still being unfolded in the reports. *Anderson* v. *Connelly* (1907, 1 Ch. 678) is the last example; as the case, which at first looked complicated, was straightened out in the Court of Appeal, it does not give us any new law, but it shows the material difference made in fact when the decision of the House of Lords is applied. It seems plain, without any aid from *Colls* v. *Home and Colonial Stores*, that the occupier of a dominant tenement cannot by his own acts increase the burden of the servient tenement. Therefore, if I so alter my windows that, in the result, some building which my neighbour could have lawfully put up before the alteration is much more inconvenient to me when put up afterwards, I have only my own folly to complain of. Then, what could he have put up? Since *Colls* v. *Home and Colonial Stores* abolish the doctrine of a quasi property in a definite amount of light,

the burden is on me to show that the new building would have amounted to a substantial privation of my light even before the alterations. Hence a man who alters his own ancient lights must, as the law stands at this day, consider very carefully the risk he may be incurring of leaving himself without protection.

Judge Edge, this week said, according to the *Daily Mail*: "My attention has been drawn to some observations made by my friend and colleague, Judge Woodfall, at the Westminster County Court with reference to the congested state of business in this court. His observations seemed to suggest that the Westminster Court was open to deal with any surplus cases this court is encumbered with. I certainly envy the state of things at Westminster, as I find that the number of cases tried in that court in 1906 was less, by over 60 per cent., than the number of cases tried in this court. I am told, moreover, by gentlemen practising in both courts that the complexity of cases tried in this court causes trials to be longer than those tried in the Westminster Court. In this court there are actions pending which cannot, in all probability, be tried before the latter end of October. Does not this 'lapse of a few months' involve practically a denial of justice, as said by the Attorney-General on Friday last, when urging the appointment of an additional judge to the High Court? If the needs of the High Court are great, the needs of some of the county courts are greater, as for one case awaiting trial in the High Court there are probably ten in the county courts, and, having regard to the class of litigants, delays are more likely to be ruinous."

On Tuesday, in the House of Commons, Mr. Bottomley asked the Attorney-General whether the Lord Chancellor had yet made a rule constituting the office of Public Trustee, as required by section 14 of the Public Trustee Act; if so, when such rule would be laid upon the table of this House in accordance with the provisions of the Act; and whether he could explain how Mr. C. J. Stewart came to be appointed to the office of Public Trustee prior to such rule having been made and laid upon the table. The Attorney-General said no such rule had yet been made; it would be laid on the table in accordance with the Act before the end of the present month. Mr. Stewart had not yet been appointed Public Trustee, the Act creating the office not yet being in force; he would not take up the appointment until the end of September or October. In answer to further questions, the Attorney-General said he anticipated there would be ample time for the House to discuss the rule. Mr. Stewart, before taking up the appointment, had been employed to organise the office and machinery that must be put into operation when the Act became law. The appointment would not be made until the House had had an opportunity of discussing the rule. Mr. Bottomley said the office was not established. Could the hon. and learned gentleman find any precedent for appointment to an office not existing? The Attorney-General said: No, I can find no precedent for appointment to an office not existing.

At the Clerkenwell County Court, on Thursday in last week, says the *Times*, Judge Edge gave a decision as to whether a limited company could appear in court and conduct its case without being represented by counsel or solicitor. The Highbury Furnishing Co. (Limited) sued Richard Patrick Wood, of Liverpool-road, Islington, for damages for alleged breach of contract arising out of a hiring agreement in respect of goods supplied. When the case was called for hearing on the 10th of June, the plaintiffs were represented by one of their servants. Mr. W. Richards, counsel for defendant, raised the preliminary objection that the plaintiffs, being a limited company, could not appear and conduct a case through an officer or a servant. In giving his decision, the judge said it was based upon the rule of the High Court that only the parties to the action could be heard in person. The company was party to the action, but if the court allowed a director of a company to appear as representing it, then the court would be allowing an unprofessional person to appear and act as counsel and solicitor to examine and cross-examine witnesses and so forth. So the High Court had refused to hear such a representative, and had insisted, as it seemed to him (the judge), that the limited liability company should appear by counsel or solicitor. But in the county court, continued his honour, it was totally different, and no such rule applied. The court was bound to admit the plaintiff and the defendant, appearing in person, and admit them to examine and cross-examine witnesses and address the court if necessary. They could appear by counsel and solicitor, but they could go further still and appear by any other person whom the judge, in his discretion, allowed to appear. In such a case as the present, he should not object to a servant or representative of the company appearing to give evidence, but he should not allow the person to examine and cross-examine witnesses. Under these circumstances he (the judge) thought he ought to hear the present case. Mr. Richards said it was a matter of great importance. It had been brought to the notice of the secretary of the Law Society, who proposed to bring the judge's decision before the society at its next meeting. The Judge.—I wish to make it clear that, so far as the manager of a limited liability company is concerned, I will hear what he has to say if he can prove a case, but I will not allow him to examine and cross-examine witnesses. Mr. Richards.—Can I appeal against your honour's ruling? The Judge.—You can move for a writ prohibiting me from going on with the case with the plaintiffs unrepresented by counsel or solicitor. Mr. Richards.—Will you allow a fortnight? The Judge.—I will direct that the case shall stand out of the list for fourteen days. That will give you an opportunity to move. It is an important point, and one I should like to have settled. The plaintiffs' manager.—In stating that no servant of the company should examine or cross-examine, do you refer to the secretary or managing director? The Judge.—Yes, to the secretary, the managing director, or the whole board of directors.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Kekewich.	Mr. Justice Joyce.
Monday, July 22	Mr. Bloxam	Mr. Synge	Mr. Borrer	Mr. Goldschmidt
Tuesday 23	Borrer	Carrington	Bloxam	Theed
Wednesday 24	Theed	Synge	Borrer	Goldschmidt
Thursday 25	Goldschmidt	Carrington	Bloxam	Theed
Friday 26	Leach	Synge	Borrer	Goldschmidt
Saturday 27	Greswell	Carrington	Bloxam	Theed

Date	Mr. Justice Swinfen Eady.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.
Monday, July 22	Mr. Church	Mr. Greswell	Mr. Beal	Mr. Carrington
Tuesday 23	King	Leach	Farmer	Synge
Wednesday 24	Church	Greswell	Beal	Farmer
Thursday 25	King	Leach	Farmer	Beal
Friday 26	Church	Greswell	Beal	King
Saturday 27	King	Leach	Farmer	Church

The Property Mart.

Result of Sale.

REVERSIONS, LIFE POLICIES.

Messrs. H. E. Foster & Cranfield held their usual Fortnightly Sale (No. 839) of the above-named Interests at the Mart, Tokenhouse-yard, E.C., on Thursday last, when the following lots were sold at the prices named, the total amount realised being £22,444 10s.:—

		£	s.
ABSOLUTE REVERSIONS:			
To £725	Sold	225	0
To £3,000	"	250	0
To £619 4s.	"	450	0
To about £1,830	"	700	0
POLICIES OF ASSURANCE:			
For £9,000	"	1,800	0
For £10,000	"	5,525	0
For £6,000	"	12,050	0
ENDOWMENT POLICIES:			
For £3,000	"	660	0
For £2,000	"	400	0
STOCKS and SHARES in Colonial and various other Public undertakings	"	384	10

Winding-up Notices.

London Gazette—FRIDAY, July 12.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANGLO-CAUCASIAN CARPET CO, LIMITED—Creditors are required, on or before Aug 24, to send their names and addresses, and the particulars of their debts or claims, to Francis W. Pixley and Mihran Krikor Gudenian, care of Messrs. Jackson, Pixley, & Co., 56, Coleman st, liquidators

ART MANUFACTURING CO, LIMITED—Creditors are required, on or before Aug 27, to send their names and addresses, and the particulars of their debts or claims, to Robert Heatley, 33, Brasennose st, Manchester. Bedell, Manchester, solor for liquidator

BANDA SYNDICATE, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Aug 31, to send their names and addresses, and the particulars of their debts or claims, to Grosvenor George Walker, 19, St. Swithin's ln, liquidator

BAYSWATER PRINTING CO, LIMITED—Petn for winding up, presented July 11, directed to be heard on July 23. Plunkett & Leader, St. Paul's churchyard, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 22

BULAWAYO MARKET AND OFFICES CO, LIMITED—Petn for winding up, presented July 10, directed to be heard on July 23. Hyman & Co. Guildhall chmbrs, Basinghall st. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 22

GRIMSBY LIVE COD CHEST CO, LIMITED—Creditors are required, on or before Aug 20, to send in their names and addresses, and the particulars of their debts or claims, to George Somerville Letten, Fish Docks, Great Grimsby, liquidator

HAMPTON HILL SAW MILLS AND TIMBER YARD, LIMITED—Creditors are required, on or before July 27, to send their names and addresses, and the particulars of their debts or claims, to Leonard Augustus Still, Hampton Hill Saw Mills, High st, Hampton Hill, liquidator

JENKINS & CO, LIMITED—Petn for winding up, presented July 11, directed to be heard on July 23. Parker & Co., St. Michael's Rectory, Cornhill, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 22

KENT JAM CO, LIMITED—Creditors are required, on or before Aug 31, to send their names and addresses, and the particulars of their debts or claims, to Montague Bott, 3, Great James st, Bedford row. Millar & Sons, St. Thomas st, London Bridge, solors to liquidator

LONDON STANDARD MOTOR OMNIBUS CO, LIMITED—Petn for winding up, presented July 6, directed to be heard July 23. Webb & Sons, Suffolk House, Laurence Pountney hill, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 22

OTTO PATENT BRAKE CO, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Aug 9, to send their names and addresses, and the particulars of their debts or claims, to Frank Leman, 1, St Peter's Church walk, Nottingham, liquidator

REINE ARMS CO, LIMITED—Creditors are required, on or before Aug 24, to send their names and addresses, and the particulars of their debts or claims, to William Sunley, 18 and 17, Devonshire sq. Hays & Co, Clement's ln, solors to liquidator

WALSALL AND DISTRICT RAILWAY EMPLOYEES REFRESHMENT CO, LIMITED—Creditors are required, on or before Aug 5, to send their names and addresses, and the particulars of their debts or claims, to Mr. Thomas Ibbs, Wednesbury rd, Walsall. Platt, Walsall, solor for liquidators

London Gazette.—TUESDAY, July 16.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CHATHAM, ROCHESTER, AND DISTRICT ELECTRIC LIGHTING CO, LIMITED—Creditors are required, on or before Aug 16, to send their names and addresses, to Charles Thomas Smith, Violet Hill, Borstal rd, Rochester Norman & Stigant, Chatham, solors for liquidator

JAS. WALKER STEER & SON, LIMITED—Creditors are required, on or before Aug 12, to send their names and addresses, and the particulars of their debts or claims, to Ernest Alexander Beaumont, 28, Queen st, Huddersfield, Owen & Balley, Huddersfield, solors for liquidator

MRS POMEROY, LIMITED—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to Mr Albert Edward Tilley, 8, Staple inn. Sole & Co. Aldermanbury, solors for liquidator. The above notice subsequently to May 28, 1906, does not concern the company registered under the same name

POPLAR IMPORTING CO, LIMITED—Creditors are required, on or before Aug 12, to send their names and addresses, and the particulars of their debts or claims, to George Charles Dawson, 20, Huntley rd, Liverpool. Banks & Co, Liverpool, solors for liquidator

NUBIA (SUDAN) DEVELOPMENT CO, LIMITED—Creditors are required, on or before Sept 2, to send in their names and addresses, and the particulars of their debts or claims, to Herbert John Bareham, 65, New Broad st. Smith & Son, Gresham House, Old Broad st, solors for liquidator

SANGLI GOLD MINING CO, LIMITED—Creditors are required, on or before Aug 28, to send their names and addresses, and the particulars of their debts or claims, to John Pomeford, 6, Queen st pl. Francis & Johnson, 6t Winchester st, solors for liquidator

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, July 12.

ANDERSON, SARAH ANN, Handsworth Aug 13 Saunders & Co, Birmingham

ASPINALL, HENRY NEAL, Iriam, Lancs, Licensed Victualler Aug 15 Bowden, Manchester

BARLOW, ELLIS, Huddersfield, Drysalter Aug 10 J Barlow, Market st, Huddersfield

BARROW, FRANCIS THOMAS DICK, Church st, Kensington, Barrister at Law Aug 10 Lee & Pembertons, Lincoln's inn fields

BLAIR, SARAH, Southport Aug 24 Sutton & Co, Manchester

BLAKE, SARAH ANNE, Chelston, Torquay Aug 12 Kitsons & Co, Torquay

BOUGHEY, Sir THOMAS FLETCHER, Aqualate, Staffs Aug 31 Liddle & Heane, Newport, Salop

BROWN, SARAH, Barnard's hill, Muswell Hill Aug 13 Rawlinson & Son, New Broad st

CARTER, CHARLES, Guildford Aug 3 Capron & Sparkes, Guildford

CLINT, CHARLES ALBERT, Formby, Lancs Aug 31 Toulmin & Co, Liverpool

COBBOLD, ALAN RALPH, Cleaverton st, Pimlico Aug 12 Platts & Co, Norfolk st, Victoria embankment

COLE, WILLIAM GEORGE, Tilbury Docks Aug 17 Buckell & Drew, Newport, I of W

COOK, SOPHIA, Moray rd, Tollington pk Aug 21 Yarde & Co, Raymond's bldgs, Gray's inn

CORDNER, PENDOCK CHARLES, Oxton, Chester Aug 31 Toulmin & Co, Liverpool

CRANE, CHARLES HENRY, Tettenhall, Wolverhampton, Ironfounder Aug 10 Dent & Adams, Wolverhampton

DAVEY, ANNA, Clifton, nr Bristol Aug 20 Radford & Frankland, Chancery ln

DAVIES, HENRY, Dunstans rd, East Dulwich Aug 12 Harston & Bennett, Bishopsgate Within

DYSON, GEORGE, Eastleigh, Hants Aug 30 Froame & Co, Gillingham, Dorset

ELLIS, CHARLES, Marlborough st, Paddington, Builder Sept 16 Simpson & Co, Gracechurch st

EVERARD, SARAH, Petherton rd, Highbury Aug 13 Rawlinson & Son, New Broad st

GEMMELL, FREDERICK, Earlsthorpe rd, Sydenham, Corn Merchant Aug 12 Cann & Son, Gracechurch st

GERRARD, JOHN, Oldham, Smallware Dealer Aug 14 Watson & Son, Oldham

GOWERS, JOSEPH, Upton Manor, Plaistow Sept 6 Prestons, Stratford

HAMPSON, WILLIAM, Manchester, Wine Merchant Aug 24 Sutton & Co, Manchester

HARRISON, EDWARD LAKE, Hilham Winchelsea, Sussex Aug 21 Pemberton & Co, New ct, Lincoln's inn

HINDE, MARGARET, Middlesbrough July 27 Stubbs, Middlesbrough

JOHNS, ELIZABETH, Maindee, Newport, Mon Aug 12 Evans, Newport, Mon

JONES, JANE, North Egremont, Chester Aug 10 Symond, Liverpool

KNIGHT, SAMUEL, St. Johns, Newfoundland Aug 31 Freeman, Leyton

MACLEAY, Col ALEXANDER CALDCLEUGH, CB, Eastbourne Aug 17 Burne & Wykes, Lincoln's inn fields

MAKIN, MARTHA, Rochdale Aug 24 Hilditch, Manchester

MARYCHURCH, CATHERINE SARAH, Cardiff Aug 12 Evans, Newport, Mon

MOLINEUX, JOHN, Patricroft, Eccles, Lancs, Engine Driver Aug 15 Bowden, Manchester

MORWOOD, WALTER, Eckington, Derby, Butcher Aug 31 Benson & Co, Sheffield

MORRIS, DAVID JAMES, Wolverhampton Aug 19 Hall, Wolverhampton

NEUMANN, ARTHUR HENRY, Suffolk pl, Pall Mall, Explorer Aug 31 Newton & Calcott, Leighton Buzzard

NICHOLSON, RICHARD, Southport, JP Aug 23 Alsop & Co, Liverpool

OPENSHAW, ANN, Stoke upon Trent July 30 Marshall & Co, Stoke upon Trent

PARKIN, SAMUEL, Radford, Notts, Wheelwright Aug 10 Wells & Hind, Nottingham

PEARCE, EMMA ELIZABETH, West Kirby, Chester July 31 Gamlin, Rhyl

PLATFORD, CHARLOTTE, Reedham, Norfolk Aug 31 Copeman & Cadge, Loddon, Norfolk

PROUDMAN, JANE, East Rusholme, Manchester, Shopkeeper July 25 Hurst, Manchester

RADCLIFFE, Sir DAVID, Knowsley, Lancs Aug 21 Ayrton & Co, Liverpool

RICHARDS, ROBERT, Carlton, Notts Aug 3 Wells & Hind, Nottingham

ROBERTSON, JANE ANN, Tonbridge Aug 10 Harris, Tonbridge

RUSCOE, HARRIETT FEARN, Urmston, Lancs, Draper Aug 24 Sutton & Co, Manchester

SAUNDERS, JOSEPH, Clayton, Manchester, Dyer Aug 24 Sutton & Co, Manchester

SAVAGE, THOMAS, Knowle, Warwick, MD Aug 10 Dent & Adams, Wolverhampton

SECRETAN, EMMA ELIZA, St Leonards on Sea Aug 31 Jones, Gresham bldgs

SERPELL, ELIZABETH JANE, Croydon Aug 19 Farrer & Co, Lincoln's inn fields

SMITH, CHARLES, Orgreave, nr Lichfield, Staffs, Labourer Aug 31 Russell & Son, Lichfield

SMITH, SARAH, Orgreave, nr Lichfield, Staffs Aug 31 Russell & Son, Lichfield

STAVELEY, JOHN HODDER, Liscard, Chester, Solicitor Aug 14 Goldberg & Co, West st, Finsbury circus

STEER, HARRY ADAMS, Rhyl, Flint, Wine Merchant July 31 Gamlin, Rhyl

SUTHERLAND, JOHN HECTOR, North Berwick, Haddington, North Britain Aug 19 Royds & Co, Bedford sq

TALLANTIRE, JOSEPH, Keighley, Yorks, Butcher Sept 1 Mumford & Co, Bradford

TAYLOR, FRANCIS, Selby, Yorks, Chemist Aug 31 Bantoft, Selby

TOMLINSON, MARY CLARK, Billingborough, Lincs Sept 1 Smith & Co, Horbling, Lincs

WATSON, FOSTER, Newark upon Trent, Innkeeper Aug 10 Footitt, Newark

WILBY, HENRY, Bradford, Engineman Sept 1 Mumford & Co, Bradford

WOODROFFE, FRANK HARRY, Down st, Piccadilly Aug 12 Williamson & Co, Sherborne ln, King William st

London Gazette.—TUESDAY, July 16.

ABRAHAM, AUGUSTUS BROWN, Criffel av, Streatham Hill Aug 16 Preston & Shavridi, Old Broad st

BIRCH, ALEXANDER JOHN COLVIN, St Heliers, Jersey Aug 12 Maddison & Co, Old Jewry

BLAKISTON, MATTHEW, Bursledon, Southampton Aug 1 Bertram, Suffolk st, Pall Mall

BLANDFORD, SAMUEL EATHER, Catford Aug 21 Jacob, Lincoln's inn fields

BLOMFIELD, ELIZABETH DENT, South Kensington Aug 31 Lewis & Co, Albany st yard, Piccadilly

BRIERLEY, BEN JESS, Meltham, Yorks, Scribbling Engineer Aug 17 Piercy, Huddersfield

BRIGHTEN, CHARLES GEORGE, Norwich, Confectioner Aug 21 Hatch, Norwich

COLLMANN, MARY ANN, Algernon rd, Brondesbury Aug 20 Ashton & Son, Sackville st

CURLING, GEORGE, Croydon Aug 31 Baker & Natrne, Crosby sq

DUNFORD, HARRIETT, Westmoreland st, Portland pl Sept 10 Sharp & Lancaster, Loughborough

ELLIS, ANN, Sparkhill, nr Birmingham Aug 12 Jaques & Sons, Birmingham

GRACE, EMMA, Blackpool Aug 20 Lamb & Co, Birkenhead

GRAHAM, Admiral Sir WILLIAM, GCB, Torquay Aug 31 Hores & Co, Lincoln's inn fields

HALFORD, CHARLES AUGUSTUS DRAKE, Prince's gate Aug 12 Dimond & Son, Welbeck st, Cavendish sq

HANBURY, Sir THOMAS, KCVO, Queen Anne's mansions, Westminster Aug 21 Lindsay & Co, Ironmonger ln

HAWSON, ROBERT, Cloughton, Yorks, Yeoman Aug 1 Watts & Co, Scarborough

HOPTON, ALFRED WILLIAM, Birmingham, Commission Agent Aug 11 Jaques & Sons, Birmingham

HUMPHREYS, EMMA, Victoria Park rd Aug 31 Collyer & Davis, Abchurch ln

JENNINGS, FRANCIS, Rochdale Aug 26 Jackson & Co, Rochdale

LAWSON, RICHARD, Plumstead Common, Kent Aug 20 G N Leale, Ascension House, Plumstead Common

LEAL, JANE ELLEN, Solihull, Warwick Aug 11 Jacques & Sons, Birmingham

MCCARTHY, CHARLOTTE DOROTHY, St Dunstan's rd, W Kensington Aug 30 J Ryle, Park cres, Brighton

MACKENZIE, HECTOR, Phillimore gdns, Kensington Aug 31 Rider & Co, New sq, Lincoln's inn

MULLINER, JOHN, Whalley Range, Manchester, Smallware Manufacturer Aug 12 Hall & Co, Manchester

NEAL, THOMAS, Upholland, Lancs, Grocer Aug 31 Graham & Unsworth, Wigan

PARKINSON, EMMA, Grove rd, Victoria Park Aug 12 Rubinstein & Co, Raymond bldgs, Gray's inn

PHILLIPS, ANNIE, Ringland Vicarage, nr Norwich Aug 31 Edmonds & Rutherford, 6t Winchester st

PRENDERGAST, Major Gen MAUNSELL MARK, Guildford Aug 10 Smallpeice & Co, Guildford

PRITCHETT, ROBERT TAYLOR, Burghfield, nr Mortimer, Berks Aug 31 Bischoff & Co, 6t Winchester st

RHODES, ARTHUR CHARLES, Chislehurst Aug 31 Rhodes & Co, Dowgate hill

RILEY, JOSEPH, Huddersfield, Teazer Sept 2 Ramsden & Co, Huddersfield

SANDS, JOSEPH, Smethwick, Staffs Aug 17 Buller & Cross, Birmingham

SAWYER, ALICE, Waterloo, Lancs Aug 31 Hannay & Horton, Liverpool

SKEET, ANASTASIA ELIZABETH, Norwich July 27 Rackham, Norwich

STARKEY, ELIZABETH MARY, Urmston, nr Manchester Haworth, Manchester

STEWART, BENJAMIN, Benwell, Newcastle upon Tyne, Builder Aug 31 Dees & Thompson, Newcastle upon Tyne

STIRRUP, MARK, Bowdon, Chester Aug 30 J & E Whitworth, Manchester

SWANN, WILLIAM JOHN, Liverpool, Team Owner Aug 10 Kelly & Co, Liverpool

TALBOT, ANNIE ELIZABETH, Hemingborough, Yorks Aug 31 Bantoft, Selby

TROTTER, ALFRED BLUNT, Worthing Aug 14 Cook, Gracechurch st

WILLIAMS, ELIZABETH, Barnby Moor, nr Retford, Notts Aug 12 Dimond & Son, Welbeck st, Cavendish sq

Bankruptcy Notices.

London Gazette,—FRIDAY, July 12.

RECEIVING ORDERS.

Bew, Albert, Burslem, Staffs Hanley Pet July 9 Ord July 9

Bishop, Henry, sen, and Horace Archibald Bishop, Acton, Builders Brentford Pet June 8 Ord June 28

Bolton, Walter, Erith, Kent, Confectioner Rochester Pet June 24 Ord July 8

Burchmore, George, Luton, Engine Driver Luton Pet July 10 Ord July 10

Burrington, George Lingland, Eastleigh, Southampton, Tobacconist Southampton Pet July 8 Ord July 8

Canlett, Elizabeth, Wednesbury, Grocer Walsall Pet July 4 Ord July 4

Carr, James, Whitchurch, Salop, Carter Crewe Pet July 8 Ord July 8

Challice, Percival Eaton, Cheltenham, Taxidermist Cheltenham Pet July 8 Ord July 8

Collins, Wilhelmina, Hazlewell rd, Putney High Court Pet June 11 Ord July 9

Ellis, Samuel, Joseph Ellis, and Drewery Ellis, Gt Grimsby, Timber Merchants Gt Grimsby Pet July 8 Ord July 8

Fearn, Jesse Clement, Handsworth, Solicitor's Clerk Birmingham Pet May 13 Ord July 10

Frost, John, Farmoor, Botley, Berks, Farmer Oxford Pet July 10 Ord July 10

Gardner, Samuel Frederick, Handsworth, Grocer Birmingham Pet June 22 Ord July 10

Hartley, Joseph Henry, Finedon, Northampton, Chemist Northampton Pet July 9 Ord July 9

Herbert, Charles William, Chelmsford, Tobacconists' Traveller Chelmsford Pet July 8 Ord July 8

Hopwood, Thomas, Heaton Norris, Lancs, Farmer Stockport Pet July 8 Ord July 8

Hosking, Henry, and William Arthur Miller, Aberystwyth, Enamelled Slate Works Proprietors Aberystwyth Pet July 8 Ord July 8

Hudson, Percy Yeats, Loughborough, Wine Merchant Leicester Pet July 8 Ord July 8

Jones, David, Penycae, Port Talbot, Glam, Collier Neath Pet July 9 Ord July 9

Jones, Griffith, Abercanaid, Merthyr Tydfil, Roadman Merthyr Tydfil Pet July 9 Ord July 9

Lowe, Alexander Marcus John, Scarborough, Engineer Scarborough Pet July 9 Ord July 9

Matthews, William, Cockshutt, nr Ellesmere, Salop, Carpenter Wrexham Pet July 9 Ord July 9

Morris, William, Stockton on Tees, Grocer Stockton on Tees Pet July 9 Ord July 9

Nichols, Edward William, jun, Gt Yarmouth, Tripedresser Gt Yarmouth Pet July 9 Ord July 9

Park, Robert, Dunnerdale, nr Broughton in Furness, Farmer Barrow in Furness Pet July 10 Ord July 10

Potts & Sons, S L, London Wall bldgs, Builders High Court Pet May 2 Ord July 10

Rogers, John Henry, Peterborough, Boot Dealer Peterborough Pet June 24 Ord July 8

Rottenbury, John, Parracombe, Devon, Blacksmith Barnstaple Pet July 9 Ord July 9

Shorrock, Charles Edgar, Bolton, Fent Dealer Bolton Pet July 10 Ord July 10

Simmons, Alexander John, Portsmouth, Grocer Portsmouth Pet July 10 Ord July 10

Smith, Joseph, Lower Broughton, Salford, Lancs, Sanitary Plumber Salford Pet July 10 Ord July 10

Stubbs, John, Lenton, Nottingham, Valuer Nottingham Pet July 9 Ord July 9

Taylor, Joseph, Carlisle, Plumber Carlisle Pet July 6 Ord July 8

Tucker, George, Erdington, Warwick, Sealing Wax Manufacturer Birmingham Pet July 9 Ord July 9

Wilson, Charles William, Liverpool, Glass Bottle Merchant Liverpool Pet June 28 Ord July 8

Withers, Albert Edward, Bedminster, Bristol, Butcher Bristol Pet July 8 Ord July 8

Woods, Thomas, St Helens, Lancs Liverpool Pet July 8 Ord July 8

Woolerson, Arthur Shollgraves, Luton, Coal Merchant Luton Pet July 9 Ord July 9

FIRST MEETINGS.

Bishop, Henry, sen, and Horace Archibald Bishop, Whitehall gdns, Acton, Builders July 23 at 3 14, Bedford row

Bolton, Walter, Erith, Kent, Confectioner July 29 at 12 115, High st, Rochester

Burrington, George Lingland, Eastleigh, Southampton, Tobacconist July 24 at 11 Off Rec, Midland Bank chmbrs, High st, Southampton

Carr, James, Whitchurch, Salop, Carter July 22 at 11.30 Royal Hotel, Crewe

Chester, Walter Gidley, Dalebury rd, Upper Tooting July 22 at 11.30 132, York rd, Westminster Bridge

Chessum, Thomas Joseph, and George Mills, Hastings, Shopfitters July 25 at 11 County Court, Office, 24, Cambridge rd, Hastings

Collins, Archibald, Burgess Hill, Sussex, School Proprietor Aug 1 at 10.30 Off Rec, 4, Pavilion bldgs, Brighton

Collins, Wilhelmina, Hazlewell rd, Putney July 23 at 12 Bankruptcy bldgs, Carey st

Ferrers, Richard Fred Shakespeare, Handsworth July 23 at 11.30 191, Corporation st, Birmingham

Goldberg, Isaac, Penarth, Glam, Commercial Traveller July 30 at 10 Off Rec, 117, St Mary st, Cardiff

Green, William Alfred, Gt Yarmouth, Painter July 20 at 12 Off Rec, 8, King st, Norwich

Hudson, Percy Yeats, Loughborough, Wine Merchant July 23 at 12.30 Off Rec, 1, Berridge st, Leicester

Hutson, John Richard Farar, South Farnborough, Hants July 24 at 11.30 132, York rd, Westminster Bridge

Jones, Joseph, Llanddewibrefi, Cardigan, Labourer July 20 at 12.30 Off Rec, 4, Queen st, Carmarthen

Jowett, Joshua, Barrow in Furness, Stationer July 26 at 11.45 Off Rec, 16, Cornwallis st, Barrow in Furness

Lowe, Alexander Marcus John, Scarborough, Engineer July 23 at 10.30 Off Rec, 74, Newborough, Scarborough

Male, John, Barrow in Furness, Glass Dealer July 26 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness

Millgate, Arthur Edwin, New Cleethorpes, Butcher July 20 at 11 Off Rec, St Mary's chmbrs, Gt Grimsby

Morrison, William Edward, Chipping Norton, Motor Engineer July 20 at 12 1, St Aldates, Oxford

Nicholas, William Charles, Ulverston, Tea Dealer July 23 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness

Northcote, William John, and George Albert Northcote, Sidmouth, Devon, Builders July 22 at 2.30 Off Rec, 9, Bedford circus, Exeter

Orange, John, Hucknall Torkard, Notts, Grocer July 23 at 12 Off Rec, 4, Castle pl, Park st, Nottingham

Owen, William, Penrhiwceiber, Glam, Boot Dealer July 23 at 11.15 Off Rec, Post Office chmbrs, Pontypridd

Potts & Sons, S L, London Wall bldgs, Builders July 22 at 11 Bankruptcy bldgs, Carey st

Pritchard, Isaac, Cartref, Borth, nr Aberystwyth, Bootseller Aug 9 at 12.30 Town Hall, Aberystwyth

Rafferty, James Henry, Worthing July 24 at 12 Bankruptcy bldgs, Carey st

Satterthwaite, William, Witherslack, Westmorland, Farmer July 30 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness

Sims, John Walter, Nottingham, Painter July 23 at 11 Off Rec, 4, Castle pl, Park st, Nottingham

Taylor, Joseph, Carlisle, Plumber July 22 at 12 34, Fisher st, Carlisle

Thompson, Albert Edward, Longsight, Manchester, Stationer July 20 at 11 Off Rec, Byrom st, Manchester

Wall, Edgar George, Osterley Park, Isleworth, Journalist July 22 at 3 14, Bedford row

Warren, Josiah, Irthlingborough, Northampton, Butcher July 22 at 12 Off Rec, Bridge st, Northampton

Wells, Sarah Jane, Chorley, Lancs, Grocer July 29 at 3 19, Exchange st, Bolton

Wilson, Percy, Cleethorpes, Undertaker July 20 at 11.30 Off Rec, St Mary's chmbrs, Gt Grimsby

Woodley, William J, Bedford Park, Chiswick July 22 at 12 14, Bedford row

Woods, Thomas, St Helens, Lancs July 22 at 10.30 Off Rec, 35, Victoria st, Liverpool

ADJUDICATIONS.

Bennett, B B, Jermyn st, St James' High Court Pet April 13 Ord July 8

Bew, Albert, Burslem Hanley Pet July 9 Ord July 9

Burrington, George Lingland, Eastleigh, Southampton, Tobacconist Southampton Pet July 8 Ord July 8

Buxton, Gordon, Drapers gdns, Stockbroker High Court Pet July 8 Ord July 13

Canlett, Elizabeth, Wednesbury, Grocer Walsall Pet July 4 Ord July 4

Carr, James, Whitchurch Salop, Carter Crewe Pet July 8 Ord July 8

Carter, Albert Arthur, Lincroft gdns, West Hampstead High Court Pet June 7 Ord July 10

Challice, Percival Eaton, Cheltenham, Taxiderrmist Cheltenham Pet July 8 Ord July 8

Chester, Walter Gridley, Dalebury rd, Upper Tooting Wandsworth Pet June 4 Ord July 9

Ellis, Joseph, and Drewery Ellis, Gt Grimsby, Timber Merchants Gt Grimsby Pet July 8 Ord July 8

Frost, John, Farmoor, Botley, Berks, Farmer Oxford Pet July 10 Ord July 10

Gardner, Samuel Frederick, Handsworth, Grocer Birmingham Pet June 22 Ord July 10

Hartley, Joseph Henry, Finedon, Northampton, Chemist Northampton Pet July 9 Ord July 9

Herbert, Charles William, Chelmsford, Tobacconist's Traveller Chelmsford Pet July 8 Ord July 8

Hopwood, Thomas, Heaton Norris, Lancs, Farmer Stockport Pet July 8 Ord July 8

Hosking, Henry, and William Arthur Miller, Aberystwyth, Enamelled Slate Works Proprietors Aberystwyth Pet July 8 Ord July 8

Hudson, Percy Yeats, Loughborough, Wine Merchant Leicester Pet July 8 Ord July 8

Jones, David, Penycae, Port Talbot, Glam, Collier Neath Pet July 9 Ord July 9

Jones' Griffith, Abercanaid, Merthyr Tydfil, Roadman Merthyr Tydfil Pet July 9 Ord July 9

Jowett, Joshua, Barrow in Furness, Stationer Barrow in Furness Pet June 25 Ord July 9

Knight, Charles Henry, Bedford Park, Chiswick, Builder Brentford Pet May 7 Ord July 8

Logan, Stanley William, Upper Bedford pl High Court Pet June 5 Ord July 8

Matthews, William, Cockshutt, nr Ellesmere, Salop, Carpenter Wrexham Pet July 9 Ord July 9

Morris, William, Stockton on Tees, Grocer Stockton on Tees Pet July 9 Ord July 9

Panther, George Frederick, Whitton, Hounslow, Builder Brentford Pet May 24 Ord July 9

Park, Robert, Dunnerdale, nr Broughton in Furness, Farmer Barrow in Furness Pet July 10 Ord July 10

Powis, Rowland, Pontypridd, China Dealer Pontypridd Pet June 17 Ord July 9

Pritchard, Isaac, Cartref, Borth, nr Aberystwyth, Bootseller Aberystwyth Pet July 3 Ord July 8

Radcliffe, James, Old Broad st High Court Pet March 23 Ord July 6

Rottenbury, John, Parracombe, Devon, Blacksmith Barnstaple Pet July 9 Ord July 9

Shaw, F J, Wood Green, Draper Edmonton Pet July 1 Ord July 8

Shorrock, Charles Edgar, Bolton, Fent Dealer Bolton Pet July 10 Ord July 10

Simmons, Alexander John, Portsmouth, Grocer Portsmouth Pet July 10 Ord July 10

Smith, Joseph, Lower Broughton, Salford, Lancs, Sanitary Plumber Salford Pet July 10 Ord July 10

Spencer, Percy John, Mellison rd, Tooting, Physician Wandsworth Pet June 18 Ord July 10

Stubbs, John, Lenton, Nottingham, Valuer Nottingham Pet July 9 Ord July 9

Taylor, Joseph, Carlisle, Plumber Carlisle Pet July 6 Ord July 8

Watney, Ralph Reginald, Caxton st, Westminster High Court Pet May 1 Ord July 6

Withers, Albert Edward, Bedminster, Bristol, Butcher Bristol Pet July 8 Ord July 8

Woods, Thomas, St Helen's, Lancs Liverpool Pet July 8 Ord July 8

Woolerson, Arthur Shollgraves, Luton, Coal Merchant Luton Pet July 9 Ord July 9

Amended notice substituted for that published in the London Gazette of July 5:

Oliver, Thomas Harry, Grovehurst, Milton next Sittingbourne, Kent, Brickfield Foreman Rochester Pet July 3 July 3